

June 1, 2004

TO: All Department and Independent Agency Budget Directors and Information
Technology Directors

FROM: Department of Budget and Management (DBM)

SUBJECT: FY 2006 Operating Budget Technical Instructions

Enclosed are the instructions for the preparation and submission of the Fiscal Year 2006 State Operating Budget.

Maryland State Government is confronting an estimated budget gap of more than \$800 million that we must address to submit a balanced budget for FY 2006. The Ehrlich Administration is committed to making the necessary reductions in state spending in order to eliminate this gap. With your help, we will make these difficult decisions in a thoughtful and prudent manner.

In addition to these technical instructions, agencies are provided with a strategic budgeting workbook for fiscal year 2006. This workbook will serve as a "toolkit" to **help you think about your agency's programs and implement the Governor's priorities. It is important in difficult fiscal times like these for all agencies to think strategically and to apply the performance data developed through the Managing for Results process to refine budget priorities and identify both programs that are working well and activities of questionable value that could be reduced or eliminated. The Five Pillars of the Ehrlich- Steele Administration represent this administration's strategic priorities:**

- **Education,**
- **Public Safety,**
- **Health and the Environment,**
- **Commerce, and**
- **Fiscal Responsibility.**

We will be working in this budget process to reduce the price of government and maintain these strategic priorities.

- (a) Enclosure 1 - Instructions for the Preparation and Submission of the Agency's Annual State Operating Budget Request.
- (b) Enclosure 2 - Standard Rates and Schedules to be used in Preparation of the State Operating Budget Request.
- (c) Enclosure 3 - Budget Request Formats (samples):
- | | |
|-----------------------|---|
| (1)DBM-DA-1 | Summary |
| (2)DBM-DA-2 | Textual Narrative (Examples: Health Benefits Subsidies Calculation; Itemization/Justification of requested items) |
| (3)DBM-DA-3A | Appropriation Statement |
| (4)DBM-DA-8 & DA-8AF | <i>Motor Vehicle Operation & Maintenance Detail</i> |
| (5)DBM-DA-17 & DA-2CB | <i>Collective Bargaining Costs</i> |
| (6)DBM-DA-20 | Non-General Fund Income, Expenditure & Indirect Cost Recovery Summary |
| (7)DBM-DA-21 | Unfunded Proposals/Supplemental Budget Separate List Budget Request |
| (8)DBM-DA-22 | Contractual Employees |
| (9)DBM-DA-23 | Schedule of Contracts/Interagency Agreements |
| (10)DBM-DA-24 | Schedule of Real Property Leases |

Submission Deadline

State agencies are required to submit their budget request documents in accordance with the scheduled submission dates as provided by the Office of Budget Analysis. The staggered budget submission dates will allow sufficient time for agencies to prepare their strategic budget workplans.

Unfunded Requests

Requests for funding above the level that agencies request in their FY 2006 budget submission should be submitted separately on a DBM-DA-21 form no later than September 30, 2004. See detailed instructions outlined on pages 62-67.

The Governor intends to make a modest amount of funding available for restorations of base budget items and new initiatives that support the “Five Pillars of the Ehrlich-Steele Administration” as outlined above. The initiatives should be tied to demonstrated, effective strategies. Measurable results should be provided. Interagency collaborations and other innovative proposals are strongly encouraged.

Statewide Allocations

The budget request for FY 2006 should contain the same amounts by fund as the FY 2005 appropriation for these items:

Sick Leave Incentive Program (0155) – applies to the Department of Public Safety and Correctional Services only

Injured Worker's Insurance Fund (IWIF) premiums (object 0175)

DBM paid telecommunications (object 0305)

DBM telecommunications lease costs (object 0322)

Maryland Environmental Service wastewater and/or water services (0697)

Office of Administrative Hearings (object 0831)

Annapolis Data Center Charges (0882)

The Office of Budget Analysis will make the adjustments in these items to conform to FY 2006 requirements.

In addition, agencies for which special-funded legislative audit chargebacks were budgeted in FY 2005 should deduct them from the request for FY 2006. Agency budgets will be modified as necessary by DBM once decisions about the items listed above are finalized subsequent to submission.

Information Technology Master Plan (ITMP) and Information Technology Project Request (ITPR)

The Information Technology Master Plan instructions and the Information Technology Project Request instructions will be provided in a separate document.

Salaries and Benefits

Agencies should submit their requests for salaries and fringes in accord with these instructions using the pay plan for pay rates in effect July 1, 2004.

Funding by Subobject

The Budget Bill for FY 2005 requires that “to the extent possible, except for public higher education institutions, **subobject expenditures shall be designated by fund.**” Therefore all state agencies, except for public higher education institutions, are required to submit their FY 2006 budget request with designated funding at the subobject level. This level of funding is to be reflected for the **FY 2004 actual, FY 2005 appropriation and FY 2006 budget request.**

Collective Bargaining

The General Assembly requires an itemization of all costs of implementing collective bargaining agreements for each bargaining unit **including administrative costs** as well as the cost impact on non-bargaining employees. In addition, **Higher Education institutions have been added to the list of agencies required to report collective bargaining costs for FY 2006.** *Revised instructions are outlined on pages 68-73.*

Reorganizations

You are reminded that any agency reorganization to be reflected in the upcoming budget allowance must be included in the budget request documents, which are submitted to DBM. In accordance with executive policy, no major reorganization for the request year may be proposed or submitted between the budget submission deadline and December 31st. Agency budget documents for the Actual Year and Appropriation Year must be presented consistent with any reorganization for the Request Year.

Operating Maintenance

All new or additional operating maintenance projects should be sent directly to the Assistant Manager for Maintenance Engineering, Department of General Services 301 W. Preston Street, Room 1405 Baltimore, MD. 21201. If you have any questions, call (410) 767-4263.

Please note that the Request Year of the agency budget submission should exclude any general funding for the following items:

Operating maintenance projects administered by the Department of General Services

General-funded capital projects

Indirect Cost Allocation Plans

Where applicable, each state agency must submit a copy of its indirect cost allocation plan currently approved by the applicable Federal agency along with its FY 2006 budget request. Supplemental instructions will be provided at a later date that outline the specific reporting requirements for submitting the indirect cost allocation plan.

Vehicle Reporting Requirements

*The Department of Budget and Management is required to provide a vehicle replacement report to the budget committees as part of the Governor's annual budget submission. The report is to include mileage, vehicle type, replacement cost, trade-in value and justifications for upgrades to different vehicle types. The DA-8 form has been revised to provide the relevant data for the report. **In order to easily compile the report, agencies are required to provide an Excel file with the DA-8 and DA-8AF forms included in the FY 2006 budget request.** Instructions are outlined on pages 52-55.*

New Notification Requirement for Interagency Agreements

Section 28 of the FY 2005 Budget requires that any agreements between State agencies and any public higher education institutions, or between two or more State agencies, involving an expenditure of more than \$100,000 must be published in the Maryland Contract Weekly and reported to the:

- *Budget Committees;*
- *Department of Legislative Services; and*
- *Board of Public Works.*

The reports must include information on the creation of positions related to the agreement. In preparing the FY 2006 budget request, agencies should continue to report planned agreements using Form DA-23, but with the awareness that the legislature may again require notification before agreements are implemented.

FY 2006 OPERATING BUDGET INSTRUCTIONS

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**INSTRUCTIONS FOR THE PREPARATION AND SUBMISSION
OF THE FY 2006 STATE OPERATING BUDGET**

BUDGET PROCESSING AND FORMAT

The Budget Bill for FY 2005 directs that all State Agencies shall prepare and submit budget items detailed by statewide subobject classification in a machine-readable form. These instructions should be followed to assure compliance with these mandates. Any questions concerning the requirement for machine-readable budget data should be referred to Mr. John J. Pirro, Director, Division of Finance and Administration (410-260-7059 or jpirro@dbm.state.md.us).

1. **All budgets will be prepared, documented and submitted using the R*STARS account code structure.**
2. If your agency uses subprograms in your budget submission, submit a chart of accounts that identifies the agency, program, subprogram and subprogram name. **Any Agency or Program name changes must be coordinated and approved by your assigned DBM analyst.**

If your agency uses agency objects in your budget submission, submit a chart of accounts that identifies the agency object code, the meaning of that code and the corresponding comptroller object code. ***Please highlight any agency objects used for the new cell phone Comptroller object – 0306.***

If an approved reorganization is submitted, a complete chart of accounts with all agency codes, program numbers, subprograms, comptroller/agency objects and the corresponding names must be submitted.

The preferred submission format for any required chart of account data is either on-line via HOBO ***or in an Excel spreadsheet sent via email.*** A hard copy should accompany the machine-readable data. Send any chart of account data to DBM Director of Finance and Administration **as soon as possible** but not later than your budget submission deadline.

3. All budget submissions for subobject details will require the submission of all three years (i.e., the FY 2004 actual expenditure, the FY 2005 appropriation, and the FY 2006 request) in one of the following automated formats:
 - via HOBO
 - via ***cartridge (magnetic tape not acceptable)*** in the same format as last year
 - via a data set at the Annapolis Data Center in the same format as last year
 - via a diskette (use a spreadsheet and specify the version of Excel used or create a WK.1 format) that contains a record ID and three years of data for each subobject; use the following record layout:

Record ID	18 char.
Appropriation Code	8 char.
Object Group	2 char.
Subprogram Number	4 char.
Comptroller or Agency Object	4 char.
FY04 Actual Expenditures	15 char.
FY05 Appropriation	15 char.
FY06 Request	15 char.

(include the appropriate funding columns for all three years of information)

Please note that the FY2004, FY2005 and FY2006 numbers should not contain any commas or dollar signs, and negative numbers are expressed with a leading minus sign.

4. In addition to the three year and machine-readable requirements of number 3 above, agencies may submit their budget requests (including actuals and current year appropriations) on plain white paper in a neatly typed format by program, sub-program, object and subobject. If this format is chosen, the submission must also include object totals by program. HOBOS printouts are also permissible, but remember that HOBOS printouts use the chart of account data requested in no. 2 above as part of table look-ups that print the meaning of various codes, i.e., get your chart of account data in early enough so the tables can be updated for your printouts.

Note: Agencies are encouraged to utilize the 50-character column for "Agency Justification" to succinctly explain the basis for subobject requests. This will reduce required "paper backup" and facilitate DBM and DLS reviews.

5. Budget amendments to realign or augment current year appropriations, including reorganization, recognition of expenditure needs associated with salary adjustment increase, and other material changes should be submitted to DBM as soon as possible but not later than the specified budget submission date. If reorganization occurs, budgets must be realigned for all years in accordance with the planned revision. The current year budget amendments as of August 31st should be included in the submission. ***Approved budget amendments must be incorporated in the automated submission as part of the FY 2005 appropriation including the COLA and/or Annual Salary Review (ASR) allocation and creation of Major Information Technology Development Project Programs.***
6. All materials submitted in the budget request are to be on the forms or in the format prescribed by DBM. Any other budget request documentation shall be produced on white paper no larger than 8 ½" X 11" with three (3) holes punched along the margin on the 11" inch side to facilitate binding the forms in standard three ring binders.

FORM SUBMISSION REQUIREMENTS

All agencies must submit an **original and two copies** of their budget requests to John Pirro, DBM Director of Finance and Administration (Room 170). ***In addition, two separate copies of DA17 forms and an EXCEL file containing the DA-8/DA-8AF forms should be submitted with the agency budget request.***

All agencies must submit the following forms by their scheduled budget submission date. Please note forms must be at the same level of detail as the budget submission:

(Agency Check List)

Budget Strategic workplans	_____
ITPR: form for each project within general fund target	_____
ITPR: form for each project over the general fund target	_____
*Form 2 Mission Statement	_____
*Form 2 Vision Statement	_____
*Form 2 Key Goals	_____
*Form 2 Objectives	_____
Form 2 All Program Descriptions	_____
Form 2 Discussion of Program Performance	_____
Form 2 All Performance Measures	_____
Form 1 All Agency, Unit and Program Summaries	_____
Form 2 Added Justifications and Supplementary Textual Material <i>(including the Special Appendices Data)</i>	_____
Form 2 Academic Research Information Processing Project Description	_____
Form 8 & Form 8AF Motor Vehicle Operation & Maintenance	_____
Form 17 & Form 2CB Collective Bargaining Costs – including <i>regulation implementation for agencies not subject to Collective Bargaining</i>	_____
Form 22 Contractual Employees	_____
Form 23 Schedule of Contracts/Interagency Agreements	_____
Form 24 Schedule of Real Property Leases	_____

Agencies must submit the following form for competitive funding made available for restorations of base budget items and new initiatives that support the “Five Pillars of the Ehrlich-Steele Administration.”

Form 21 Budget Enhancement Proposal Requests	_____
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*** Not required if MFR data is submitted in WORD format.**

Agencies may reproduce the forms included in the instructions and type on these reproductions to meet the form submission requirements for the budget submission.

As an alternative, agencies may design computer-generated forms that replicate the format of these forms as long as all items on the attached forms are included in such computer-generated forms. A number of agencies have designed such computer-generated forms using a variety of hardware and software. In addition, the Department of Budget and Management has placed these forms on the Department of Budget and Management website (www.dbm.maryland.gov click on Budget).

**MISSION STATEMENTS, OBJECTIVES, PROGRAM DESCRIPTIONS, AND
PERFORMANCE MEASURES FOR PUBLICATION IN THE BUDGET BOOKS**

The Department of Budget and Management will continue to report in the budget books the statements of mission, key goals, objectives, program description, and performance measures developed through the **MANAGING FOR RESULTS** (MFR) process. SB 381 of the 2004 Legislative Session also stipulates the submission of these items in the budget request of each agency. Managing for Results is a planning, performance measurement, and budgeting process that emphasizes use of resources to achieve measurable results, accountability, efficiency, and continuous improvement in State government programs. MFR orients program management towards the achievement of improved outcomes for the citizens of the State. Further information is available through your MFR coordinators concerning training in this management process. The budget submission has become a vehicle for transmitting Managing for Results information to Executive and Legislative Branch decision-makers. The table in **Attachment A** summarizes the reporting requirements of the **MANAGING FOR RESULTS** process in the budget process.

Agencies and Departments should develop in this year's **Strategic Budgeting process** the key outcome goals and objectives aligned with the Five Pillars of the Ehrlich-Steele Administration. Each agency's Strategic Budgeting process should generate the products needed for its departmental or agency-level presentation discussed below. These should be submitted as part of the budget process. Departments and agencies should report the **Mission** statements and **Key Goals, Objectives, and Performance Measures** developed for their department or agency as a whole as specified in the Strategic Budgeting Workbook.

This year we will continue to emphasize more focused presentations of MFR materials in budget book production. Agencies should limit the number of goals in the departmental or agency-wide presentation to a maximum of six goals. Efforts should be made also to streamline the program-level presentations by excluding less strategic goals and objectives and measures that merely tabulate agency activities.

Agencies should submit the Managing for Results components of their budgets **by August 31, 2004.**

In addition, the following information should be submitted for each **appropriated (eight-digit budget code) operating program**:

A **PROGRAM DESCRIPTION** must be submitted with each appropriated (eight digit budget code) program in the budget. It must be a clear, concise, grammatically correct statement that cites, if applicable, the appropriate section from the Annotated Code and describes the major ongoing activities of the program. **If a new program has been created, it too must have a Program Description.**

A concise **MISSION STATEMENT** must be submitted for each **appropriated (eight digit budget code) program**.

The **KEY GOALS** developed through the Managing for Results process should also be included for each **appropriated program**. In the Managing for Results process goals are defined as "the general ends toward which an organization directs its efforts. Goals clarify the mission and provide direction, but do not state how to get there." Between one and **three** key goals should be reported for each **appropriated program**.

The **OBJECTIVES** developed for the key goals for each appropriated program should also be included. Include at most **two** objectives for each of the key goals listed for the program.

STRATEGIES *are the means or steps necessary to achieve the goals and objectives for a given program.* Strategies should be submitted for review even though strategies will not be printed in the budget books. Strategy presentations articulate the ways that key outcomes will be improved. Agencies may want to use a **Strategy Map** to display how the various strategies and activities come together to promote these positive outcomes.

PERFORMANCE MEASURES should be submitted to demonstrate quantifiable accomplishments of the agency as well as the appropriated program. These performance measures may include input, output, outcome, efficiency, and quality measures at the program level for the objectives presented. However, it is not necessary to submit all these types of performance measures for each objective.

This year, agencies should continue efforts to limit the number of performance measures reported to those that are most significant for the program with emphasis on outcome and efficiency measures. However, do not exclude input and output measures that are crucial to understanding how outcome, quality, or efficiency objectives will be achieved.

This year we would like to upgrade the graphical presentation of MFR data in the budget books. To that end each agency should submit at least one chart that displays one of the agency's most significant outcome measures. Such a chart should display at least three (but preferably five or more) years of actual performance data as well as the estimates for FY 2005 and FY 2006.

Definitions of the various performance indicators, as used in the **MANAGING FOR RESULTS** process, are included in **Attachment B** (pages 21-22). Agencies should "nest" performance measures under the objective that they pertain to. A sample of "nested" performance measures appears in Attachment "D". Please note and follow carefully the style that has been designed to nest these measures. Other types of Performance Measures may be grouped together and submitted after all the other objectives. Some of these measures will have been submitted in past years and may be submitted this year as well.

These performance measures should include actual statistics for the two most recently completed fiscal years (FY 2003 and FY 2004), estimates for the current appropriation year (FY 2005) and budget request year (FY 2006). If the data is for the calendar year instead of the fiscal year, the heading may be changed to indicate that. ***If a program did not receive an appropriation in the current fiscal year (FY 2005) but an appropriation is being requested for the coming fiscal year (FY 2006), please note that in the performance measures section.***

Agencies should have enhanced and refined their performance measures through the **MANAGING FOR RESULTS** process. In some cases there may not be actual data available for performance measures developed through the MFR process. In that case actual data should not be reported, but estimates related to the targets in MFR objectives should be included for FY 2006. Where existing measures are being retained, it is important that consistent information be presented over the four-year time frame.

Agencies should carefully consider and review these statistics so that they illustrate the key activities of each program. This is an opportunity for agencies to show budget decision-makers why the expenditure of funds for each program in the budget is worthwhile and to evaluate progress toward agency performance objectives. Care should be taken to ensure that it is clear what units are being enumerated and that the units are properly labeled.

It is also important to have control procedures and data definitions for all data reported. Terms used in performance measures must be precisely defined so that the measures are correctly understood and calculated. Formulas for calculation of the measures should be defined. The definitions of measures should be documented by agencies and available upon request.

A report on these control procedures and data definitions will be required for the FY 2006 budget submission. It is planned to phase this requirement in over several years. For the FY 2006 budget request departments and agencies should submit such documentation at least for the ten (10) most significant outcome measures included in their MFR presentation. If ten exceeds the number of outcome measures that an agency reports in its MFR submission, then control procedures and data definitions should be reported for other significant measures. This material should be submitted as a separate section in the agency's Managing for Results submission.

When defining measures, sources for the data must be identified and documented, and readily available upon request. Footnotes may be used to clarify measures and their meanings. If the data reported in the measure is calendar year data rather than fiscal year data, please indicate that distinction.

When establishing performance measurement systems, agencies should ensure that performance information is sufficiently complete, accurate, and consistent. The data collection, maintenance, and processing systems should be designed to avoid significant error and biases. The agencies should be able to provide sufficient information on verification and validation procedures upon which an assessment can be made about whether these procedures and the reported data are credible. Procedures may include periodic review of data collection, maintenance, and processing procedures; periodic sampling and review of data; independent audits; or other established procedures for verifying and validating data. Data supplied from an external source should be indicated.

The *Managing for Results Guidebook* describes in more detail how each of the above components of Managing for Results should be developed and its role in the Managing for Results process. Samples of the elements of the Managing for Results process as applied to various hypothetical agencies appear in **Attachment C** (page 23).

FORMAT FOR SUBMISSION OF MANAGING FOR RESULTS INFORMATION

Agencies will receive the WORD files from which the Managing for Results information in the Budget Books was printed. Agencies should revise these files with more current information, update the fiscal years, and **resubmit the files to Delterese George** (DGeorge@dbm.state.md.us) and their assigned budget analysts. The formats and styles in these WORD documents should be followed unless the agency's assigned budget analyst agrees to a change. Attached is a Style Sheet that was used for these documents. It is important that this Style Sheet be adhered to so that extensive reformatting is not required.

In addition to the Style Sheet there are several other instructions that should be adhered to.

Submissions should nest goals and objectives (as was done in the WORD files used for the FY 2005 Managing for Results Submission) and performance measures, but not strategies. Please follow the style outlined in **Attachment D** (pages 30-31) for this nesting.

If an agency has published a strategic plan, this plan should be submitted also.

MFR submissions should follow OBA editorial guidelines for quantity:

Agency Key Goals - up to **6**

Agency Key Objectives – not to exceed **12**

Agency Performance Indicators/Measures - Not to exceed **25**.

Program Key Goals - up to **3**

Program Objectives - up to **2** per goal

Programs that share the same mission, goals, objectives, and performance measures should refer to the program where these items are to be found.

Strategies should be reported for each of the objectives that are reported in the Managing for Results submission. Strategies should be reported on a separate page or pages in the WORD document and grouped under the objectives that they pertain to.

A numbering system as is shown in the *Managing for Results Guidebook* (See for instance page 77 of the Guidebook) should be used to show how the strategies are linked to various Goals and Objectives. For instance, Objectives numbered 1.1 and 1.2 would be the first two objectives for Goal 1. Objective 1.2 might have three Strategies that would be numbered Strategy 1.2.1, Strategy 1.2.2, and Strategy 1.2.3.

CRITERIA FOR MANAGING FOR RESULTS SUBMISSIONS

The Department of Budget and Management will use the following criteria to evaluate and assess agency Managing for Results submissions. The Managing for Results Guidebook contains a more extensive description of the way to develop a strategic plan and performance measures for Managing for Results. However, the following questions include some of the things that analysts and those developing the Managing for Results submissions should ask of the MFR products developed.

MISSION

- Who are the customers/stakeholders that the agency is serving?
- What are the intended results that meet stakeholder/customer needs?
- What services/activities are used to achieve the mission?

VISION

- What would Maryland be like if the agency's Vision (or outcome goals) were achieved?

GOALS

- What outcomes are sought by the goal?
- What strategic issue is being addressed by the goal?
- What concept in the goal is measurable?
- Do the current or proposed program activities relate to the goals?
- Is the number of goals within the specified number?

OBJECTIVES

- How do the goals and objectives support the agency's Mission and Vision that have been submitted?

Specific

- What specific aspects of the outcomes are sought after in the objective?

Measurable

- What is being measured?
- What targeted level of performance is specified by the objective for the desired outcomes?

Attainable:

- Do the agency's performance targets seem aggressive enough considering baseline performance and other factors?

Results-Based:

- What outcome is sought in the objective?

Time Bound:

When can you expect to see results?

PERFORMANCE MEASURES

- Is the performance concept in the goal measured?
- Are the performance measures valid? If not, describe the aspects that are not valid.
- Are the performance measures clear? If not, describe what is unclear.
- What has been the agency's baseline performance?
- What benchmarks (internal or external) exist that relate to the performance?
- What outcomes and results has the program produced?

STRATEGIES

- Explain how the strategy influences attainment of goals and objectives.

OBA REVIEW OF FY 2006

After receiving the Managing for Results Submission budget analysts will apply the MFR criteria to agency-level submissions and selected program-level submissions. Formatting criteria will also be applied to all agency and program submissions. Application of these criteria will produce one of the following actions:

1. Submission approved for print;
2. OBA revises the submission for print with agency consultation; or
3. Submission is returned to agency for revision and resubmission.

USE OF MFR IN BUDGET PROCESS

Listed below are several of the ways that Managing for Results information will be used in the budget process.

To provide direction for the State's Strategic Budgeting process;

To set priorities to facilitate necessary budget reductions and efficiencies.

MFR goals, strategies, and results data will be discussed in analyses of agency budgets and in budget hearings.

If targets are not attained, questions may be raised as to the strategies being used to attain agency goals.

To identify poorly performing programs.

DISCUSSION OF PROGRAM PERFORMANCE

As part of the **Strategic Budgeting process**, agencies should discuss their recent performance and the quantification of that performance during the past fiscal year. This material is not planned for publication in the budget books, but will be used by budget decision-makers to assess program performance in more detail. These discussions may be aggregated to all of an agency's programs or to the activities of a single appropriated program. The topics that should be addressed here for program performance are these:

Discuss overall program performance and provide explanations for performance that surpasses, meets, or fails to achieve program targets for outcomes and service delivery. Refer to the statistics appearing in the Performance Measure listing and any other pertinent statistics or measurements. This discussion should cover at least the following topics:

- What do these or other units of measure show about the effectiveness and efficiency of the program?
- What outcomes has the program been able to attain?
- Compare the program's performance to similar programs in other jurisdictions. Use for comparison, performance information obtained from benchmarking, from national standards, from the experience of other similar states, or from such sources as published articles, research, audits, or management evaluations.

STYLE SHEET

For Managing For Results Submission

The following styles have been incorporated into the WORD documents that will be returned to each agency to assist in the preparation of the Managing for Results submission. These styles should be followed for the submission for FY 2006.

Margins: Top and bottom should be 1"; right and left should be 0.5". Gutter 0" and Header/Footer 0.5"

Create header for department / agency name. This header will appear at the top of every page. There should be a line across the page under the department / agency name. (See Volumes I, II & III of the Budget Books)

To create the header:

Select – **view / headers**
Select **format – borders shading**
Select 2¼ pt in **Width**
Select solid line in **Style**
Select bottom line in **Preview**

Note: Correct headers if there have been changes in agency names. Otherwise leave them as they appear.

Font: The character font should be **Times New Roman**.

The proper font size for each item or section is as follows:

Header: **14 Point**
Program name and R*STARS Code: **12 Point**
Program Description, Mission, Key Goals: **10 Point**
All other text: **10 Point**

Program code and name:

Please note that this year the budget codes for programs will be the same as the eight-digit R*STARS code. When entering the program code and name on each page, include the division/administration that the program is part of. For example, a program within the Division of Labor and Industry within the Department of Labor, Licensing, and Regulation would be entered as follows:

P00D01.03 RAILROAD SAFETY AND HEALTH – DIVISION OF LABOR AND INDUSTRY

If the program name and division exceed one line, indent the additional line under the first letter of text on the first line.

Program name should match those in the Budget Books as well as those used in the HOBO files. ***If a program name has changed, please inform your assigned budget analyst.***

Justification:

Multiple line text in program description, mission, vision, goals, and objectives should be **fully** justified.

Performance measures are not fully justified.

Begin a **new page** for the start of each program.

Acronyms: All acronyms must have the explanation of what the acronym stands for. The first time the acronym is used, it should be noted in parentheses after the words the acronym stands for. All other times just using the acronym is acceptable.

For example: *Managing for Results (MFR) is a performance management tool.*
All subsequent times just MFR is the proper notation.

Spell out:

fiscal year (do not use FY)

percent (rather than %) in performance measure descriptions. The % symbol can be used in the data tables themselves as in 56%.

number (do not use #)

General Funds (do not use GF)

Federal Funds (do not use FF)

Capitalize:

State when it refers to the State of Maryland

Federal

General Funds

Department when it refers to a specific department

First letter of the 1st word for each performance measure description

Note: When you have finished a document, do a “find and replace” to ensure that these spelling and capitalization criteria have been met.

Spell check:

Always run spell check on your document to correct spelling and word spacing errors.

Notation for new performance indicators / measures:

Measures without data should have an * next to each measure in the 2004 Actual columns.

Following the last measure in the Performance Measures / Performance Indicators section, enter 2 spaces and in bold, 10 font type the following:

Note: * New measure for which data is not available.

In addition, N/A should be used to denote instances whereby data is not applicable.

Capital programs: Do not include Capital programs in the Managing for Results submission.

When sections (e.g. Goals and Objectives, Performance Measures) carry over to the next page, it is not necessary to repeat the section title. Only the program code and name are repeated. When typing the program code and name, do **not** include a dash between them.

The following WORD screen prints shows how certain style features of the required format are accessed in WORD:

Margins

Headers – 1

Headers – 2

Headers – 3

Body of MFR Presentation

Performance Measures

Attachment D (pages 30-31) provides a sample of the nesting of performance measures among goals and objectives.

ATTACHMENT A

MANAGING FOR RESULTS SUBMISSION REQUIREMENTS

MANAGING FOR RESULTS		FY 2006 AND THEREAFTER	
<u>Component</u>		Agency	Program
Mission		Mandatory	Mandatory
Vision		Optional	Optional
Key Goals		Mandatory	Mandatory
Key Objectives		Mandatory	Mandatory
Key Strategies		Mandatory	Mandatory
Key Performance Measures		Mandatory	Mandatory
Data for Key Measures1		Mandatory	Mandatory
Description of Control Procedures		Mandatory	Optional
Discussion of Program Performance		Mandatory	Optional

**MARYLAND MANAGING FOR RESULTS
GLOSSARY OF SELECTED TERMS**

ATTACHMENT B

TERM	DEFINITION	NOTES
Benchmark	A standard by which an organization measures its performance. An organization may use “best practices” of other Maryland agencies, other states, the private sector, or its own past performance to help establish desired outcomes. Also, statutory requirements or professional, national, or accreditation standards can be the basis for benchmarks.	Benchmarking is a process by which the organization rates its practices, processes, and products against a set of external or historical performance targets and strives to meet the targets. The benchmark defines a desired or ultimate level of performance, which could be used to set a performance target.
Efficiency Measure	Efficiency measures quantify the ratio between measures of the inputs used to produce goods or services and the measures of the outputs of these activities.	Efficiency measures show how well an organization uses resources to produce goods or services, i.e., the amount of resources required to produce a unit of output.
Goal	A broad statement that describes the desired long-term results toward which an organization directs its efforts. Goals support, clarify, and provide direction to the agency’s mission and assist in the application of state resources toward the implementation of the Managing for Results State Comprehensive Plan.	A goal describes the desired result that supports the organization’s mission and vision, and the priority being addressed. Goals are long term, general, and not quantified. Goals are challenging, realistic, and achievable. Goals should contain an outcome concept.
Input Measure	Input measures quantify the amount of resources used to provide goods or services.	Resources include funding and staff or staff time, but also the clients, people, and transactions that need or request services.
Managing for Results	A planning, performance measurement, and budgeting process that emphasizes use of resources to achieve measurable results, accountability, efficiency, and continuous improvement in State government programs.	Managing for Results constitutes the overall framework within which planning, accountability, and continuous improvement in program performance and budgeting take place. The desired results are based upon identified needs of customers and stakeholders, and are used to improve the quality and cost-effectiveness of programs and services.
Mission	The purpose for an agency’s existence. It also succinctly describes what an organization does (or should do), and for whom it does it.	A mission statement reminds everyone - the public, the Governor, legislators, the courts, and organization personnel - of the unique purposes promoted and served by the organization. It should also identify who are the customers and stakeholders that the agency serves.
Objective	A specific and measurable short-term target for achievement of an agency’s goals. It also includes a description of the desired results and a target date for accomplishment.	Objectives describe the exact results desired, and include a degree of change and a target date for accomplishment. They are directed to a shorter term than are goals. Objectives are SMART . They are Specific, Measurable, Attainable, Results-oriented and Time-bound .
Outcome Measure	A measure of the results an organization achieves and/or the benefits that stakeholders or customers get from the organization’s activities.	Outcome measures indicate the success of an organization in meeting the needs of its customers and stakeholders. An outcome measure also indicates to what extent the outcome concept in a goal is achieved.

**MARYLAND MANAGING FOR RESULTS
GLOSSARY OF SELECTED TERMS**

ATTACHMENT B

TERM	DEFINITION	NOTES
Output Measure	Output measures quantify the amount of goods or services produced or the number of activities completed.	State agencies frequently report outputs, but the outputs are not always indicative of the degree of success of programs. It is the outcome measures that show whether the program is achieving desired results.
Performance Indicators	Indicators are synonymous with performance measures. The indicators express in quantified terms the various types of performance measures.	See Performance Measures.
Performance Measures	<p>The system of customer-focused, quantified indicators that let an organization know if it is meeting its goals and objectives. These same measures form a basis for managers to plan, budget, structure the organization, and control results.</p> <p>See specific definitions for the 5 types of measures: input, output, outcome, efficiency, and quality measures.</p>	<p>Examples of performance measures:</p> <ul style="list-style-type: none"> •Input: number of certified teachers; number of students enrolled •Output: number of students graduating •Outcome: number of graduates employed in their field of study •Efficiency: average cost per student (input/output) •Quality: the level of parent and student satisfaction with courses of instruction.
Performance Target	The desired or planned level of performance. Targets should express the quantified level of a performance measure to be attained in an objective.	One way to establish performance targets is through benchmarking.
Quality Measure	Quality measures quantify either the satisfaction that customers may or may not have with state goods or services or how state goods or services compare to some external or internal standard or the effectiveness of the agency in meeting agency objectives.	Quality measures may reflect reliability, accuracy, courtesy, competence, responsiveness and completeness associated with a service or product. Standards involve such things as safety, timeliness, procedures, accuracy, resources, responsiveness, and knowledge.
Vision	A brief and compelling description of the preferred, ideal future, including the conditions and quality of life.	A vision statement should be focused on what the State would be like if we are successful in achieving our missions, <u>not</u> what the State government will look like.

Attachment C Hypothetical Examples of Elements of Managing for Results

ELEMENT	HIGHWAY MAINTENANCE PROGRAM	HEALTH BENEFITS PROGRAM	WATER MANAGEMENT ADMINISTRATION
Mission	To provide mobility for our customers on a safe well-maintained and attractive highway system that supports Maryland's economy in an environmentally responsible manner.	To provide cost-effective health benefits that subsidize the reasonable needs of state employees for health care.	To improve and maintain the quality of state's water resources to a level that supports a balanced population of aquatic resources; protects public health, and sustains a strong statewide economy.
Vision	A state that provides citizens with an excellent highway system.	A state in which all state employees are provided with high quality, cost-effective health benefits and customer services.	A state in which the ground and surface water support a high quality of life for all citizens and living resources
Goal	To provide road surfaces that ensure a smooth and comfortable ride for people and goods traveling in the state by road.	To provide health benefit plans that are affordable to both our members and state agencies.	To ensure safe drinking water quality for all citizens of our state and those served by public water supply systems.
Objective	In the year 2006 maintain at least 85% of pavement conditions to a good or very good rating or better.	In 2006, limit the average rate of cost increase to the rate of increase of our state's regional health care cost index, or less.	By 2007, ensure a compliance rate of 99% for the population served by public water systems for all contaminants.
Strategy	In 2005 update the evaluation report on highway conditions. Implement the repair and maintenance schedule planned for FY 2006.	In 2006 hire an independent claims auditor to verify claims payment accuracy by vendors.	By 2006, conduct an additional 6 comprehensive performance evaluations at surface water treatment facilities, increasing from 28 in January of 2005 to 34 in January of 2006.
Performance Measures			
Input	Funding for positions, materials, equipment, contracts, and administrative costs used for maintenance.	Number of enrollees in health benefit plans.	Number of facilities to be evaluated.
Output	Miles of state highway that have been resurfaced or repaired.	Number of claims paid.	Number of total facilities that meet federal and state standards.
Efficiency	Cost per mile of highway resurfaced or repaired.	Administrative cost per claim.	Cost per sample. Cost per gallon treated. Number of staff for each performance evaluation.
Outcome	Road condition rating for each section of state highway as tested by machine or trained rater.	Ratio of the average rate of cost increase in health benefit payments to the rate of increase in our state's regional health care cost index.	Compliance rate for population served for all contaminants by public water systems.
Quality	Citizens survey ratings about the quality of highway maintenance.	Claims payment accuracy.	Percent that contaminant levels are better than the level required by state standards.

MARGINS

Document2 - Microsoft Word

File Edit View Insert Format Tools Table Window Help

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1 2 3 4 5 6 7

Margins: Top and Bottom should be 1"
Right and Left should be 1"
Gutter should be 0"
Header and Footer should be .5"
Apply to: Whole document

The following styles have been incorporated into the WORD documents that will be returned to each agency to assist in the preparation of the Managing for Results submission. These styles should be followed for the submission for FY 2006

Page Setup

Margins Paper Size Paper Source Layout

Top: 1"
Bottom: 1"
Left: .5
Right: .5
Gutter: 0"
From edge
Header: 0.5"
Footer: 0.5"

Preview

Apply to: Whole document

Gutter position
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HEADER - 1

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Header 12 B U

NAME OF AGENCY

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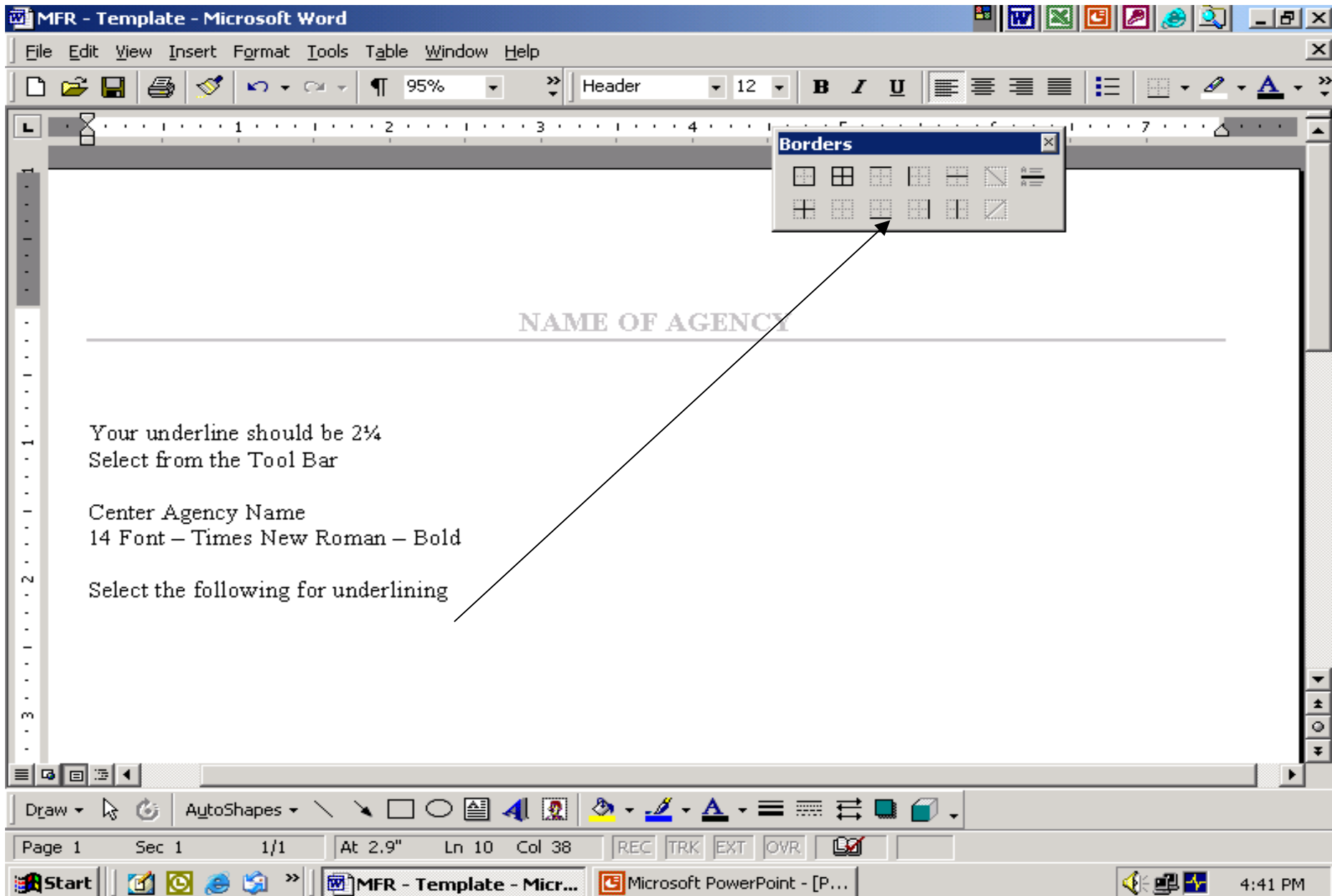
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Center Agency Name
14 Font - Times New Roman - Bold

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HEADER - 2



HEADERS - 3

MFR - Template - Microsoft Word

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Header 8 B I U

1 2 3 4 5 6 7

DEPARTMENT OF HEALTH AND MENTAL HYGIENE

(1" MARGIN - NAME OF AGENCY - BOLD, 14 FONT, TIMES NEW ROMAN - UNDERLINED USING 2 1/4 LINE)

M00Q01.04 MEDICAL CARE POLICY ADMINISTRATION

(PROGRAM CODE AND NAME - 12 Font, Times New Roman, Bold)

**K00A05.07 ENGINEERING AND CONSTRUCTION PROGRAM - LAND AND WATER
CONSERVATION SERVICE**

(LINE YOUR TITLE UP WHEN APPROPRIATE)

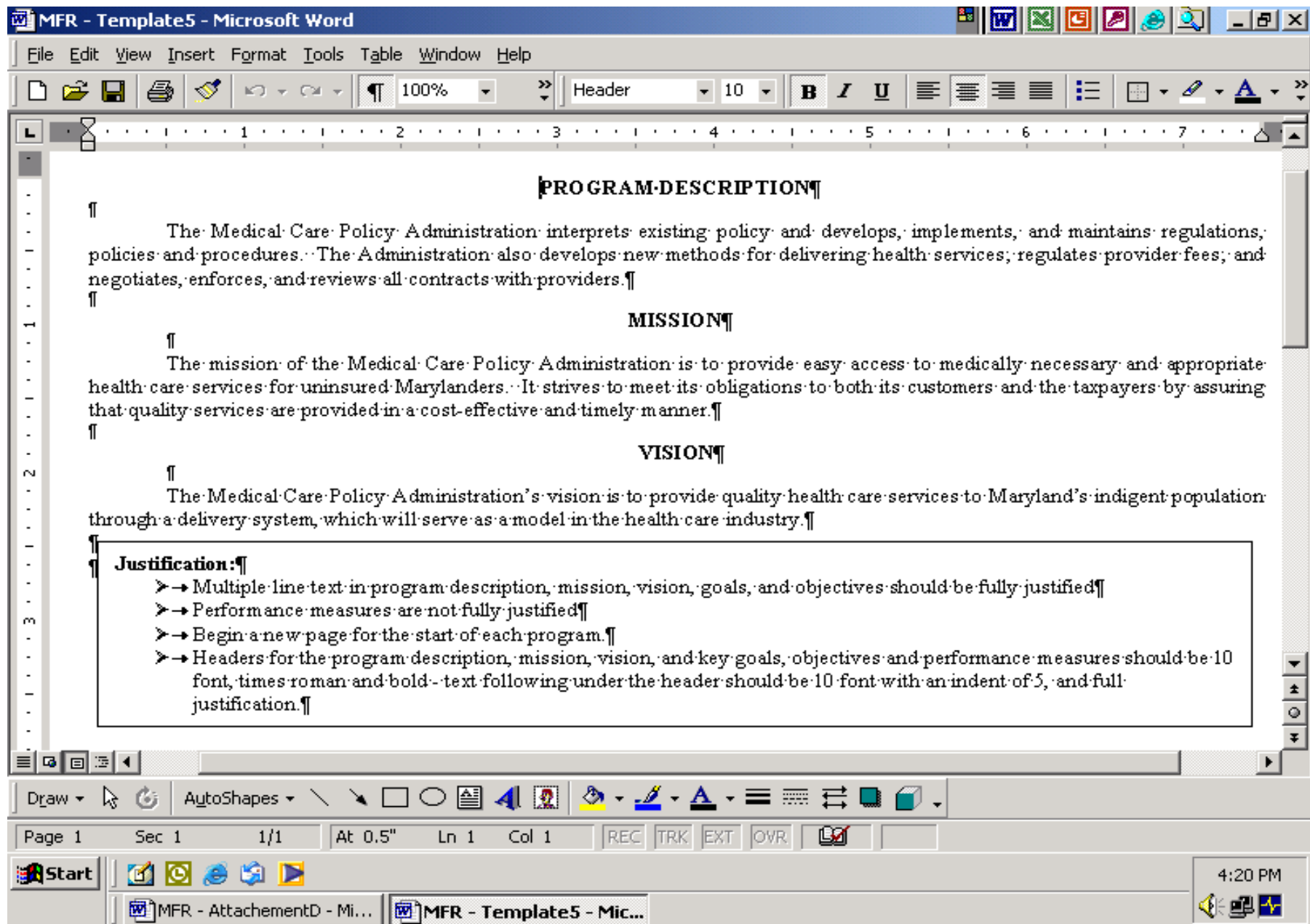
CONTINUATION ONTO THE 2ND OR 3RD PAGE ADD THE WORD (Continued)

**K00A05.07 ENGINEERING AND CONSTRUCTION PROGRAM - LAND AND WATER
CONSERVATION SERVICE (Continued)**

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BODY OF PRESENTATION



PERFORMANCE MEASURES

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KEY GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

Goal 1. Improve the health of Maryland's children.

Objective 1.1 For Calendar Year 2005, increase by 1 percentage point annually the proportion of HealthChoice child respondents¹ who report² that the medical care they have received in the last six months has improved their health.

Performance Measures³

	CY 2003 Actual	CY 2004 Estimated	CY 2005 Estimated	CY 2006 Estimated
Input: Number of HealthChoice child respondents	3,263	3,300	3,300	3,300
Output: Number of HealthChoice child respondents who reported that the medical care they received in the last six months has improved their health	2,720	2,772	2,805	2,838
Outcome: Percent of HealthChoice children surveyed reporting the medical care received in the last six months has improved their health	83%	84%	85%	86%

Page 1 Sec 1 1/2 At 2.5" Ln 11 Col 60

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2:50 PM

ATTACHMENT D – SAMPLE FORMAT

DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONAL SERVICES

(PAGE HEADER FONT SHOULD BE, TIMES NEW ROMAN, SIZE 14, AND BOLD)

Q00B04.02 MARYLAND CORRECTIONAL TRAINING CENTER – HAGERSTOWN REGION

(PROGRAM CODE AND TITLE FONT SHOULD BE TIMES NEW ROMAN, SIZE 12, BOLD, ALLCAPS. PROGRAM CODE SHOULD BE THE EIGHT-DIGIT R*STARS CODE)

PROGRAM DESCRIPTION

(HEADING FONT FOR THE PROGRAM DESCRIPTION, MISSION, VISION, AND KEY GOALS, OBJECTIVES AND PERFORMANCE MEASURES SHOULD BE TIMES NEW ROMAN, SIZE 10, BOLD, ALLCAPS. TEXT UNDER THE HEADING SHOULD BE IN TIMES NEW ROMAN FONT, SIZE 10, BUT UPPER AND LOWER CASE AND NOT BOLD WITH AN INDENT OF 5 AND FULL JUSTIFICATION.)

The Maryland Correctional Training Center (MCTC) in Washington County includes a medium security institution as well as a minimum security and pre-release unit for adult male offenders.

MISSION

Maryland Correctional Training Center is a multi-security level institution for adult male offenders that helps protect the citizens of Maryland by securely maintaining inmates in a safe, healthy, and humane environment, and provides training and programming that increases the inmate's ability to become a productive citizen upon release.

VISION

Working for a safer tomorrow through effective corrections today.

KEY GOALS, OBJECTIVES AND PERFORMANCE MEASURES

Goal 1. Offender Security Secure defendants and offenders confined under Division supervision.

Objective 1.1 During fiscal year 2002, and thereafter, ensure that no defendant or offender in a maximum or medium security setting escapes or is incorrectly released.

	2003	2004	2005	2006
Performance Measures	Actual	Actual	Estimated	Estimated
Outcomes: Number of offenders in maximum or medium security settings who escape	1	0	0	0
Number of offenders in maximum or medium security settings who are incorrectly released	*	0	0	0

Objective 1.2 By fiscal year 2004, the annual overtime usage due to sick leave will be reduced by 10% from 2001 levels.

	2003	2004	2005	2006
Performance Measures	Actual	Actual	Estimated	Estimated
Efficiency: Number of sick leave hours used by staff	56,304	69,719	52,554	50,673
Number of overtime hours incurred due to sick leave use	10,185	8,940	8,940	8,940

ATTACHMENT D – SAMPLE FORMAT

DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONAL SERVICES

(PAGE HEADER FONT SHOULD BE, TIMES NEW ROMAN, SIZE 14, AND BOLD)

Q00B04.02 MARYLAND CORRECTIONAL TRAINING CENTER - HAGERSTOWN REGION (Continued)

Objective 1.3 During fiscal year 2004, the number of inmate assaults on staff will be reduced by at least 16% from fiscal year 2001 levels.

	2003	2004	2005	2006
Performance Measures	Actual	Actual	Estimated	Estimated
Outcome: Number of inmate assaults on staff	54	50	47	45

Goal 2. Offender Safety Ensure the safety of defendants and offenders under the Division's supervision.

Objective 2.1 During fiscal year 2004, the number of offenders physically harmed by others while under the Division's supervision will be reduced by at least 16% from fiscal year 2001 levels.

	2003	2004	2005	2006
Performance Measures	Actual	Actual	Estimated	Estimated
Outcome: Number of offenders assaulted by inmates	253	233	223	213

	2003	2004	2005	2006
Performance Measures	Actual	Actual	Estimated	Estimated
Other Measures: Average Daily Population	2,905	2,913	3,000	2,971
Annual Cost per Capita	\$14,175	\$14,910	\$14,665	\$16,028
Daily Cost per Capita	\$38.73	\$40.74	\$40.07	\$43.91
Ratio of Average Daily Population to positions	4.87:1	4.70:1	4.70:1	4.66:1
Ratio of Average Daily Population to custodial positions	5.99:1	5.72:1	5.70:1	5.65:1

Note: * New performance measure for which data is not available.

INSTRUCTIONS FOR REPORTING OF REVENUES **OTHER THAN GENERAL FUNDS**

The instructions appearing below apply to Departments or Agencies that utilize HOBOS in the preparation of their budgets. **Departments or Agencies that do not utilize HOBOS in the preparation of their budgets should submit funding data by using the DBM-DA-3A form, DBM-DA-20 form and similarly formatted EXCEL file.** Department of Budget and Management staff will enter such hard-copy into HOBOS work spaces. All funding data, whether in the HOBOS-based database or hard-copy format, should be submitted with the rest of the budget on the budget submission deadline.

The following information may be helpful when using the fund file:

1. This year, the "Fund File Reference Table" is available on HOBOS. In the 1.1 workspace, type in **LOAD 31 FUNDREF** (enter). At adrs? prompt, depress the F12 key and the various fund sources will appear on the screen. **If a specific fund source is not listed or a new fund source needs to be added, please discuss the creation of the appropriate fund code for the new fund source with your assigned budget analyst.**
2. Generally, the numbers entered into columns 14, 15, 16, and 17 are positive values. While there may be an exception for a negative value, it is more likely that an error or problem exists that should be corrected. **If the fund data is submitted via an EXCEL file, please use whole numbers in columns 14, 15, 16 and 17 as opposed to "calculated" numbers containing cents.**
3. For any fund, the beginning balance (the "b" record) plus the gross income (the "i" record) less transfers to the general fund (the "t" record) less the appropriation records equal the ending balance. Remember that the ending balance for that particular year will be the beginning balance of the following year. You can verify the accuracy of the data through a Form 20.
4. Care should be exercised to assure that there are no negative fund balances. A Form 20 can be used to verify the balance.
5. For each program, the sum of appropriation records by fund type in the fund file must equal the program total in the budget file by the same fund type. You can verify this relationship between the fund file and the budget file by using the Form 3A. Care should be exercised to assure that this relationship exists for all non-general funds by program for each year.

Institutions of higher education may choose not to use the HOBOS system described below. If these institutions choose not to use the HOBOS system, then they should provide an equivalent income listing in two formats. The first listing is a "Form 1" summary of the institution's Current Unrestricted and Restricted Funds per NACUBO's Financial Accounting and Reporting Manual equaling only the amounts expended, appropriated, or requested respectively. The second format is a "Form 2" entitled "Revenue Detail Analysis" that categorically lists all tuition, fees, and revenues generated by fiscal year. The totals reported in the second listing usually exceed any given year's expenditures with the differences reported as fund balances and reconciled to higher education's equivalent to the DBM-DA-20 form.

Instructions for Departments and Agencies that Use HOBOS in Budget Preparation

A database in HOBOS will contain the funding data that had previously been collected on the Forms DBM-DA-3A and DBM-DA-20. This database will allow reports that are equivalent to the Forms DBM-DA-3A and DBM-DA-20. The HOBOS Work Space utilizes columns 0, 13, 14, 16, and 17 and will contain a database of records for the portion of each fund source used to fund part or all of a budgetary program.

Each of these records will replace a line that was entered on the DBM-DA-3A in past years. Once these records are entered in the work space, they can be sorted into a different sequence to generate data in the same format as the form DBM-DA-20. Records will also be created to track the beginning balance, gross income, and any transfer to the general fund of each fund source. The contents of the columns in this work space and instructions for entering data into these columns are itemized below.

A. **Column 0** will be 16 characters long and will be the record identifier (ID) for the database.

1. Characters 1-6 will be the R*STARS Agency code. Most records will record for each budgetary program the amount of a particular fund source used to fund that program. For these records, characters 1-6 will contain the six (6) characters of the R*STARS Agency code.
2. Characters 7 and 8 will be the program code for most records, which will record for each budgetary program the amount of a particular fund source used to fund that program. However, if the record is one for a **Beginning Balance**, **Gross Income**, or a **Transfer to the General Fund**, then follow the instructions in the next paragraph.

A set of records should be created for each fund source to record the **Beginning Balance**, **Gross Income**, and any **Transfer to the General Fund** for that fund source. It should be necessary to create only **one set of these records for each fund source for the whole department or agency**. These records will replace data for these categories that were entered on the DBM-DA-20 in past years. These records should be created even if the amounts of these entities are zero. For these records characters 1-6 will contain the first six (6) characters of the R*STARS Appropriation Number. Enter in character 7 a 0 (zero) for these records. Enter in character 8 the following letters for each of these records as listed below:

- (1) **b** for the records for **Beginning Balances**;
- (2) **i** for the records for **Gross Income**; and
- (3) **t** for the records for **Transfer to the General Fund**.

Each fund source will have a minimum of four (4) records: **b**, **i**, **t** and appropriation code.

3. Characters 9 and 10 will identify the **type of fund**. Assign the following fund numbers to characters 9 and 10 for each of the fund types listed below:
 - a. **03** for Special funds;
 - b. **05** for Federal funds;
 - c. **07** for Non-budgeted funds;
 - d. **09** for Reimbursable funds;
 - e. **40** for Current Unrestricted funds; and
 - f. **43** for Current Restricted funds.

4. Characters 11-16 will contain a six-character **fund identifying code** to be assigned to each fund source. As described below some types of fund sources will be coded differently from others.
 - a. For **special** fund sources, enter in characters 11-13 your R*STARS Financial Agency Code. Enter into characters 14-16 a three-digit number that will identify the fund source uniquely within the financial agency.

Use the following numbers to identify fund sources:

Special funds	301-399
Current unrestricted funds	401-409
Current restricted funds	431-439
Nonbudgeted funds	701-799
Reimbursable funds*	901-999

* See Instructions for Reimbursable funds below.

Agencies should use the following fund identifying code for the following “statewide fund “ that are not unique to any one state agency:

swf301	<i>Catastrophic Event Fund</i>
swf302	<i>Major InformationTechnology Development Project Fund (formerly ITIF)</i>
swf305	<i>Cigarette Restitution Fund</i>
swf306	<i>Special Reserve Fund-Tobacco Settlement Reserves</i>
swf307	<i>Dedicated Purpose Fund</i>

- b. For **federal** fund sources, enter into characters 11-16 the appropriate Program Identification Number from the **Catalog of Federal Domestic Assistance (CFDA)** allowing the decimal place to occupy character 13. Examples of these CFDA numbers include:

<u>CFDA Title</u>	<u>CFDA Number</u>
Health Education and Training Centers	93.189
Occupational Safety and Health – State Program	17.503
Higher Education Challenge Grants	10.217

For federal fund sources that do not have CFDA numbers create an alpha identifying code in the following fashion. Begin with aa.fac, followed by bb.fac, cc.fac, etc. where “fac” is your Financial Agency Code; e.g., q00.

- c. For reimbursable fund income, enter into characters 11-16 an R*STARS code for the agency that is the source of the reimbursable funds. This code should be the three digits of the R*STARS Financial Agency code and the first 3 digits of the R*STARS Appropriation Number (Unit Number). Include all sources of reimbursable funds used to fund any portion of an eight-character budgetary program. For example, in the Department of Natural Resources the Chesapeake and Coastal Watershed Service Unit is a source of reimbursable funds that fund the Public Affairs Office in the Office of the Secretary. The code that should be entered into characters 11-16 for this reimbursable fund source is K00A14, which is composed of K00, the Financial Agency code, and A14, the first 3 digits of the R*STARS Appropriation Number. **You should verify that the reimbursable funding level that you are reporting is consistent with the funding level reported within the reimbursing agency.** Also, there are reimbursable activities where funding is from many agencies in various amounts such as print shops. For these types of reimbursable fund sources enter in characters 11-16 your R*STARS Financial Agency Code followed by a uniquely assigned reimbursable code (901-999), i.e. q00901.

B. Column 14 is for the FY 2004 Actual.

1. If the record **is** a record for the Beginning Balance, for Gross Income, or for Transfer to the General Fund, enter in Column 14 the actual amounts of these quantities for the fund source for FY 2004. (As specified above, Beginning Balance Records should have a letter **b** in character 8 of column 0; Gross Income records should have a letter **i** in character 8 of column 0; and records for the Transfer to the General Fund should have a letter **t** in character 8 of column 0.)
2. If the record **is not** a record for the Beginning Balance, for Gross Income, or for Transfer to the General Fund, enter in Column 14 the amount of the revenue source **actually used** in FY 2004 to fund the expenditures of the budgetary program specified for the record. Column 14 should be used for the **Actual** amount for all types of funds: special, non-budgeted, current unrestricted, current restricted, federal, or reimbursable funds.

C. Column 16 is for the FY 2005 Budget Book Appropriation.

1. If the record **is** a record for the Beginning Balance, for Gross Income, or for Transfer to the General Fund, enter in Column 16 the amount of these quantities estimated for the fund source for FY 2005.
2. If the record **is not** a record for the Beginning Balance, for Gross Income, or for Transfer to the General Fund, enter in Column 16 the amount of the revenue source **appropriated** in FY 2005 to fund the expenditures of the budgetary program specified for the record. Column 16 should be used for the **Appropriation** for all types of funds: special, non-budgeted, current unrestricted, current restricted, federal, or reimbursable funds.

D. Column 17 is for the FY 2006 Request.

1. If the record **is** a record for the Beginning Balance, for Gross Income, or for Transfer to the General Fund, enter in Column 17 the amount of these quantities requested for the fund source for FY 2006.
2. If the record **is not** a record for the Beginning Balance, for Gross Income, or for Transfer to the General Fund, enter in Column 17 the amount of the revenue source **requested** in FY 2006 to fund the expenditures of the budgetary program specified for the record. Column 17 should be used for the **Request** for all types of funds: special, non-budgeted, current unrestricted, current restricted, federal, or reimbursable funds.

The HOBOWORK space contains programming for two reports that will generate the tables of data previously provided on the forms 3A and 20. The expresses exp form3a and exp rep20 in **adrs** will create these forms. Agency budget staff should use the reports generated by these expresses to confirm the various fund totals. Please check carefully whether or not the total expenditures for each program as totaled on the Form 3A in the **HOBOWORK space** are **correct**.

Please feel free to contact John Pirro (410-260-7059) to obtain a copy of the HOBOWORK space and if you should need assistance in creating the files for this funding work space.

ACCESSING THE FUND FILE VIA HOBOWORK

After logging into TSO, the HOBOWORK menu screen, use the menu to access the fund file. Key 2.5.1 and at the prompt, enter the 3-digit financial agency code followed by a99. Example v00a99. At the adrs? prompt, enter exp dereq which will bring up columns 0-14-16-17. In order to update the file, press f6. This will enable you to update the records in columns 0-14-16-17; however, DO NOT change existing column 0 records. For existing records, only columns 14-16-17 should be updated. If you need to add new records, enter the new information in columns 0-14-16-17.

Each entry per fund source will have a minimum of four (4) records: a **balance** record coded b in character 8 of column 0, an **income** record coded i in character 8 of column 0, a **transfer** record coded t in character 8 of column 0, and a record containing an appropriation code. Example:

v00a010b0510.553

v00a010i0510.553

v00a010t0510.553

v00a01060510.553

CREATING REPORTS

There are two required reports, the Form 3a and the Report 20, which must be submitted in hard-copy format with the budget request.

To create the Form3a, enter exp form3a at the adrs prompt. You will be asked for a selection statement. Enter if 4eqk'000000000' with the zeros being replaced by the eight (8) -digit R*STARS Program Code. Print a copy of this form for the budget submission.

To create the Report 20, enter exp rep20 at the adrs prompt. You will be asked for a selection statement. Enter if 12 eqk'000000' with the zeros being replaced by the fund source code number such as a CFDA number or special or reimbursable fund number. Print a copy of this form for the budget submission.

If you have entered information containing new and/or revised fund codes and fund titles, the report process will stop and inform you that a fund title is missing. DBM is responsible for entering the new and/or revised information. ***Agencies must submit to DBM in hard-copy format a list of new and/or revised fund codes and fund titles. Group changes to be made as "NEW" and/or "REVISED."***

INSTRUCTIONS FOR REPORTING NONBUDGETED FUNDS

Each agency should include in its budget presentation a separate program statement providing a description of any current and proposed activity to be financed as nonbudgeted funds. It is intended that all funds received from Special and Federal Fund sources be appropriated, reported in the agency's operating budget, and be reflected in program content summarizing the various sources.

An appropriation statement identical in format to those contained in the prior year's printed budget books and personnel detail including salaries and wages shall be prepared to support actual expenditures, estimated current year's expenditures, and estimates for the request fiscal year. Revenue source data should be submitted on the Budget Form 3A with the term "Non-Budgeted" substituted for "Special." It will not be necessary to prepare Budget Bill Text for nonbudgeted fund programs.

To preclude double budgeting, do not include these funds in the overall summary of the agency's budget as they are intended to be used for informational purposes only.

INSTRUCTIONS FOR PERSONNEL BUDGETING

To ensure that the budget document fulfills the Constitutional requirement for a complete fiscal plan for the ensuing year, positions to be abolished or transferred, as well as new positions, should be requested in the budget rather than deferred for later administrative action. All proposed reorganizations and related budgetary position actions should be reflected in the request only after prior consultation with your assigned Budget Analyst. Any other questions regarding the submission of personnel data should be directed to John Pirro, DBM Director of Finance and Administration (410-260-7059).

Please adhere to the following rules for submitting printouts:

1. Only the original HOB0 printout should be submitted.
2. Cross out, **do not white out**, any original printed information.
3. **Do not cross out a PIN and reenter the same PIN somewhere else on the printout.**

Agencies submitting their personnel detail "on-line" using HOB0 data files must follow these instructions: update the record ID, class code, class title, FY04 positions and dollars, FY05 positions and dollars, and/or fund percent changes as necessary. Any changes should have a "flag" in column 19; this "flag" can simply be any character you want or something more meaningful that the agency wants to use. This "flag" will be used to assist in identifying any data changes; the "flag" may be changed before the Budget Analyst gets the data. Any change to an FTE count must use one of the following codes: "RA" for requested abolition, "RNP" for requested new position, "PTFT or FTPT" (part-time to full-time) for an increase or reduction in an FTE count, and "RTF (requested transfer from) and RTT" (requested transfer to) for a fiscal year transfer of a position. In addition, if you are creating a contractual conversion, please insert a "CC" in Column 136.

FY 2004 Data

Actual dollars expended for regular earnings (Comptroller Object 0101) are available again this year by **program and class code**. DBM will combine this data from Central Payroll with the position control files as of June 30th and will have the actual year data necessary to print the personnel detail in the budget books. R*STARS adjustments are not reflected and merging of salaries for a position that was reclassified (e.g., an Office Secretary II becomes an Office Secretary III and the two salaries need to be merged with the position record) are not reflected. While neither is required, the agency may still make these adjustments if it feels it is necessary. Any nonsensical numbers should always be adjusted.

FY 2005 and FY 2006 Data

The HOB0 printout should be modified to include the following:

1. Changes involving position abolitions, new positions, agency/program/subprogram changes, or fund changes reflected on MS-310's submitted to DBM Office of Personnel Services and Benefits prior to the submission of your budget. Agencies submitting multiple budgets should not reflect such change actions that impact budgets already submitted unless the corresponding action in the submitted budget was reflected at the time of submission. In either case, do not reflect reclasses that are not already approved and on an MS-310 action.
2. Changes for the proposed budget requests (abolitions, transfers, new positions).
3. Reorganizations that affect the current appropriation year should not be reflected on the printout unless the reorganization and program changes have been approved.
4. New and/or contractually converted position requests that meet the criteria noted below. Remember that the percent of employment for positions is shown by the decimal equivalent (50% should be shown as .50).

Note: Every new position requested must be funded within the GENERAL FUND target and be included as part of the personnel data being submitted, i.e., on the HOB0 printout, in the HOB0 personnel file, or on the magnetic tape data. **If you simply mention new positions on separate justification pages, there is a great chance for these new positions to be accidentally omitted from the personnel files and, therefore, never considered for approval. Similarly, if new positions are put into the HOB0 file without including justification for such positions on a Form 2, they are unlikely to be approved.**

Contractual Conversions:

New positions may be requested to replace contractual employees (Comptroller Object 0220) where all of the following conditions are met.

1. There is a justified need for an employee;
2. The employee is not student help, patient labor or an inmate;
3. The function is expected to be needed for at least three fiscal years;
4. The need is for a full-time employee, or at least 32 hours a week for 40 weeks during the year; and,
5. ***The funding for the position (Federal/private/local government grant program or student government fees) is reasonably expected to be available for more than three years.***
6. The contract position and funding was approved within the **FY 2005 legislative appropriation.**
7. Funding for the conversion can be accomplished within the GENERAL FUND target.

For FY 2006, agencies should request contractual conversions only as part of an overall staffing plan that significantly reduces the total number of authorized PINs.

Other New Positions:

New position requests should be limited to demands from new initiatives, major workload growth, new facilities, new legislation, Federal contracts and grants, or program transfers which cannot be met by reallocations. **Every effort should be made to meet these needs within the existing workforce before requesting new positions.** Include on a DBM-DA-2 form the number of positions (decimal equivalent), title, class code, annual salary and need justification in the budget request program detail.

New positions, other than contractual conversions, are to be funded at base even though you may intend to recruit for the position at a higher step. Contractual conversions should be budgeted no greater than one step above the grade/step of the current contract.

All of the following conditions must be met for new position consideration:

1. There is a justified need for and a benefit from such a new position (quantifiable workload);
2. The work cannot be absorbed by existing staff, performed by student help, patient/inmate labor or positions reallocated from other areas (program discontinuations or excessive vacancies);
3. The function is expected to be needed for at least three fiscal years;

4. The need is for a full-time employee for 40 weeks during the year
5. The funding for the position (Federal/private/local government grant program or student government fees) is reasonably expected to be available for more than three years.
6. **Funding for the new position can be accomplished within the GENERAL FUND target.**

SPECIAL NOTE ON SALARIES USED FOR BUDGETING IN FY 2006

*The salary schedule effective July 1, 2004 will be used as the basis for budgeting FY 2005 salaries and projected 2006 salaries. A salary schedule reflecting salaries as of July 1, 2004, is attached in Enclosure 2, Standard Rates and Schedules (Pages 115-124) for your use in preparing personnel budgets. **The normal increment process is back to normal** for FY 2005 and FY 2006 salary projections because there are increments in FY 2005. All grade/step positions receive a one step increase in FY 2006. Positions with a January increment receive a half-step increase in FY 2005 that carries forward into FY 2006.*

No additional funds should be budgeted for a COLA. *The Department of Budget and Management will make any FY 2006 COLA changes that may result from collective bargaining negotiations at the FY 2006 Allowance process. However, agencies with positions funded with non-general funds should anticipate the possibility of a FY 2006 COLA increase on available fund balances of special and federal fund sources.*

The submission of personnel data should be via HOB0, HOB0-generated printouts, or an approved, automated/electronic format (mainframe data set or spreadsheet).

REMINDER: *If submitting hardcopy, submit the original, not a copy. Do not white out any original printed information. Do not cross out PINs and reenter the same PINs somewhere else on the printout.*

The salary forecast for **Executive Pay Plan (EPP) salaries will reflect the FY 2005 COLA but will not reflect any merit increases.** Please update all EPP positions to reflect any merit increases in FY 2005 and carry this revised salary forward in FY 2006. Regardless, EPP salaries will be checked against the DBM-OPSB database as of mid-September 2004 to ensure accurate salaries. Agencies must process MS-310's in a timely manner to allow time for processing to ensure the OPSB database is up-to-date by September 3, 2004.

Special salary updates for annual salary review positions may also be missing from the salary forecast. This will be handled manually by coordinating with John Pirro. It may only affect the Department of Juvenile Services.

INSTRUCTIONS FOR FRINGE BENEFITS

Regular Payroll: All fringe benefits associated with the Regular Payroll are to be requested in the appropriate Comptroller object of Object group 01-- Salaries and Wages.

Miscellaneous Adjustments (R*STARS Comptroller object 0110): Agencies should budget for salary adjustments that are not categorized within any of the specific Object 01 Salaries and Wages R*STARS Comptroller Objects. This would include retention and mission critical bonuses for information technology positions.

Accrued Leave Payout (R*STARS Comptroller object 0111): The R*STARS Comptroller Object 0111 should be used to budget for accrued leave payouts used when long-term employees leave State service and are entitled to payment for accrued leave. Agencies should use this Comptroller Object to account for accrued leave payouts for the budget book appropriation and request years within the FY 2006 budget request.

Reclassification (R*STARS Comptroller object 0112): The R*STARS Comptroller Object 0112 should be used to budget for reclassifications and/or hiring above the minimum for a position reclassification. Agencies should use this Comptroller Object to account for these reclassification costs for the budget book appropriation and request years (actual expenditures will appear as salary payments) within the FY 2006 budget request.

FICA Contributions (R*STARS Comptroller object 0151): Amounts relating to the regular payroll shall be computed by multiplying the sum of the amounts requested for R*STARS Comptroller objects 0101, 0102, 0104, 0105, 0110, 0111, 0112 and 0155, (up to the maximum amounts specified) by the rates provided in the Standard Rates and Schedules for Object 01. The rate and ceiling used for regular payroll employees reflect an adjustment for the non-taxability of certain employee-paid health insurance and "spending account" items.

State Subsidy For Employees Health Insurance (R*STARS Comptroller object 0152): Amounts for employees' health insurance (average cost per employee for an organizational unit no lower than the 6-digit budget code level), which are charged to the agency accounts by the Central Payroll Bureau and transferred to the Department of Budget and Management, shall be calculated using the following formula:

$$\begin{array}{rcll} \text{Actual Total Cost for Comptroller object} & & \text{Number of} & \\ \text{0152 as reflected on a Payroll Register as} & + & \text{Eligible} & \text{X 24.07 X 1.xx} \\ \text{of 7/20/04 (avoid anomalies)} & & \text{Employees} & \end{array}$$

There are unusual circumstances, such as educational institutions that have a 21-day payroll, for not using the 7/20/04 payroll register date. If an **unusual circumstance** exists for your agency, please contact your assigned budget analyst as to the appropriate payroll register date to use for calculating your agency's FY 2006 health insurance rate.

Both in the formula above and on the Form DBM DA-2, the following definitions apply:

- "Number of eligible employees" means the head count of employees occupying regular positions (PINs) at an authorized level of 50% or greater. It does not include temporary employees (TE's), zero pays and/or vacant positions as of the payroll register used.
- "24.07" represents the number of payroll periods for which health insurance deductions are charged to the agency.
- "1.xx" means 1 + the inflation rate provided in the Standard Rates and Schedules.
NOTE: DBM will make inflationary adjustment in the FY 2006 Allowance

- "Authorized positions of .5 or greater requested in budget" means the total number of the PINs requested at an authorized level of 50% or greater where each PIN of 50% or greater is counted as one. Do not use a full-time-equivalent total.

The results of the calculation should be applied to the total number of each position authorized at .5 or greater that are requested in the budget for each budgetary program or subprogram.

State Subsidy for Retirees Health Insurance (R*STARS Comptroller object 0154): Amounts for retirees health insurance that are charged to agency accounts by the Central Payroll Bureau and are transferred to DBM shall be calculated by multiplying the amount requested for employees health insurance (R*STARS Comptroller object 0152) by the rate provided in the Standard Rates and Schedules.

A completed Form DBM-DA-2 in the format provided is to be included as part of the budget request for both R*STARS Comptroller object 0152 and 0154 (Sample follows page 44).

(Note: Retirees health insurance amounts that are paid directly to vendors by the agency are to be requested in R*STARS Comptroller object 0153 and shall be calculated in accordance with each contractual agreement in effect. The terms of the agreement are to be specifically provided on a Form DBM-DA-2 along with the calculation used to arrive at the per-employee cost.)

Sick Leave Incentive Program (R*STARS Comptroller object 0155): *The Budget Bill for FY 2005 restricted the scope and funding of the Sick Leave Incentive Program to a pilot program selected by the Department of Budget and Management (DBM). The DBM will limit the pilot program to the Department of Public Safety and Correctional Services. The budget request for FY 2006 is limited to the FY 2005 appropriation by fund and program.*

Pay for Performance Bonuses (R*STARS Comptroller object 0156): **Agencies should NOT budget for FY 2006 performance bonuses.**

Retirement/Pension Systems: The amounts requested for retirement and pensions are to be derived by multiplying the amount requested for Object 01, R*STARS Comptroller object 0101 by the rates provided in the Standard Rates and Schedules. The requests are to be included in the following objects, as applicable:

<u>R*STARS/COMPTROLLER SUBOBJECT</u>	<u>OBJECT/SUBOBJECT TITLE</u>
0161	Employee, Correctional Officer, and Legislative Retirement Systems.
0163	Teacher Retirement System
0165	State Police Retirement System
0166	Judges' Pension System (Including Masters)
0167	Mass Transit Administration Pension System
0168	Optional Retirement/Pension System (TIAA)
0169	Natural Resources Law Enforcement Officer Pension System
0170	Other Retirement Systems
0171	Other Pension Systems

Note that Comptroller object 0162 and 0164 are not to be used for requesting or reporting retirement and pension allowances.

Deferred Compensation (R*STARS Comptroller object 0172): *Since the deferred compensation match has been in effect for three fiscal years, the amount requested for deferred compensation should be based on FY 2002 actual experience using the following calculation:*

- *Divide the total FY 2002 deferred compensation match expenditure (Comptroller Object 0172) by the number of eligible employees to yield the average amount of deferred compensation payment per employee*
- *Multiply the average payment per employee by the number of eligible employees in the FY 2006 request to calculate the FY 2006 requested amount.*

Please use a consistent factor for each 6-digit budget unit. The agency calculation should be documented in column 19 of HOBO or on a DA-2 form.

Unemployment Compensation Insurance (R*STARS Comptroller object 0174): Amounts relating to the regular payroll shall be computed by multiplying the amount requested for R*STARS Comptroller object 0101 by the rate provided in the Standard Rates and Schedule.

Workers' Compensation Premiums (R*STARS Comptroller object 0175): *Leave the same GENERAL FUND and NON-GENERAL FUND amounts in your FY 2006 request as was allowed in your FY 2005 appropriation. Your budget analyst will adjust this subobject after the FY 2006 budget submission.*

Employee Transit Expenses (R*STARS Comptroller object 0182): *Agencies should not budget for Employee Transit Expenses- Comptroller Object 0182 in FY 2006.*

Other Fringe Benefit Costs (R*STARS Comptroller object 0199): *Agencies should budget for fringe benefit costs that are not categorized within any of the specific Object 01 Salaries and Wages R*STARS Comptroller Objects.*

Special Payments Payroll: *Agencies should budget for contractual positions within R*STARS Comptroller object 0220. The employer share of FICA contributions and unemployment insurance associated with the Special Payments Payroll are to be requested in the appropriate Comptroller object of Object 02- Technical and Special Fees: FICA in R*STARS Comptroller object 0213, and unemployment in R*STARS Comptroller object 0214.*

FICA Contributions (R*STARS Comptroller object 0213): Amounts relating to the special payments payroll shall be computed by multiplying the amounts requested for R*STARS Comptroller object 0220, (up to the maximum amounts specified) by the rates provided in the Standard Rates and Schedules. The rate and ceiling used for R*STARS Comptroller object 0213 are different from those used for R*STARS Comptroller object 0151 because contractual employees do not participate in either health insurance or spending accounts.

Unemployment Compensation Insurance (R*STARS Comptroller object 0214): Amounts relating to the special payments payroll shall be computed by multiplying the amount requested for R*STARS Comptroller object 0220 by the rate provided in the Standard Rates and Schedules.

(State Agency or Group)

(Institution or Unit)

(Program No. and Title)

HEALTH BENEFITS SUBSIDIES CALCULATION

A. Total Actual SWSO 0152 Charges for Payroll Ending 7/20/04				\$	3281.75
B. Item 1 - Divided by (Number of Eligible Employees)		25	=	\$	131.27
C. Item 2 - Times (24.07) Number of Payrolls	X	24.07	=	\$	3,159.67
D. Item 3 - Times (1 + the Inflation % per Standard Rates and Schedule)	X	1.00	=	\$	3,160
E. Item 4 - Times (Authorized Positions 50% or greater)	X	27	=	\$	85,311
F. Item 5 - Times (Rate for Retiree Subsidy per Standard Rates and Schedules)	X	30.91%	=	\$	26,370

Multiply this amount by the number of positions in each program or subprogram that are authorized at 50% or greater to obtain the amount to be requested for Comptroller object 0152 for that program or subprogram.

Multiply this amount by the number of positions in each program or subprogram that are authorized at 50% or greater to obtain the amount to be requested for Comptroller object 0154 for that program or subprogram.

NOTES:

1. See Instructions for Fringe Benefits (Health Insurance) for definitions of terms used on this form.

EXAMPLE

INSTRUCTIONS FOR TURNOVER EXPECTANCY - ALLOWANCE YEAR

Turnover should be computed on the sum of the following Comptroller objects:

Regular Earnings (R*STARS Comptroller object 0101),
Social Security Contributions (R*STARS Comptroller object 0151),
Health Insurance (R*STARS Comptroller object 0152),
State Subsidy for Retirees Health Insurance (R*STARS Comptroller object 0154),
all applicable retirement/pension systems objects (R*STARS Comptroller objects 0161-0171),
Unemployment Insurance (R*STARS Comptroller object 0174).

Turnover on existing positions should be set at “reasonable” levels that reflect normal resignation/recruitment activity at the program level. In general, turnover on existing positions should not exceed 4% nor should it be less than 2%.

NOTE: Turnover expectancy should not be used as a “plug” figure to meet the GENERAL FUND target.

New position turnover should generally equal twenty-five (25) percent to reflect the time that it commonly takes to establish new positions and to recruit personnel for them unless specific circumstances as explained in the budget request justify a deviation from this percentage.

The turnover rate used for a subprogram (or program if subprograms are not used) must be reported in column 19 of the "HOB0" budget file and/or on a DBM-DA-2 form. The following example should be used if turnover for new positions is combined with turnover on existing positions; the different rates and the amounts to which they apply should be reported.

For example:

"\$335,623 x 3% plus \$31,323 x 25%" would justify a total turnover request of \$17,899. This is based on 3% for existing positions (\$10,069) and 25% on a new position (\$7,830).

Turnover for new positions that are contractual conversions should be set at the levels used for existing permanent positions.

**INSTRUCTIONS FOR THE PREPARATION OF
CONTRACTUAL EMPLOYEES BUDGET REQUESTS**

Contractual employment is a prime area for reducing expenditures. These reductions can be initiated in FY 2005. Agencies should take a “zero-based” approach to budgeting contractual positions. Any positions, which can be eliminated, should not be renewed in FY 2005 and should not be funded in FY 2006. For this reason, a positive justification for each contractual position is requested for Fiscal year 2006.

Report the totals of full-time equivalent (FTE) contractual positions for each budgetary program on the budget form DBM-DA-1. **Agencies using HOBO for their budgets should enter in columns 207-209 of all records for R*STARS Comptroller object 0220, the FTEs for contractual employees associated with the actual, appropriated, and requested amounts listed for R*STARS Comptroller object 0220 in columns 14, 16, and 17.** For the purpose of this count, **one FTE equals 2,080 work hours per year.** Contractual positions are defined as those having an employee-employer relationship with the State. This count should include those individuals in higher education institutions who meet this definition, including those paid with additional assistance funds. FTEs for contractual employees paid with additional assistance funds should be entered in columns 207-209 of the line items for additional assistance. **Turnover should be computed on the sum of R*STARS Comptroller objects 0220, 0213, and 0214 for each subprogram (or program if subprograms are not used) and entered as a negative quantity on a record for R*STARS Comptroller object 0289.** In FY 2006, each agency should budget turnover based on “reasonable” agency vacancy rates to recognize vacation leave, sick leave, as well as normal turnover for its contractual employees. **In addition, a turnover rate of 3.8% should be added to the “reasonable” vacancy rate to account for the 10 annual holidays that contractual employees do not receive compensation.**

The turnover rate used for a subprogram (or program if subprograms are not used) must be reported in column 19 of the "HOBO" budget file and/or on a DBM-DA-2 form.

All agencies except higher education should report supporting detail on DBM-DA-22 as described below. Higher education institutions should report supporting FTE and salary detail per employee category in accordance with their assigned Budget Analyst’s instructions.

The Budget Form No. – REVISED DBM-DA-22

Applicability - This form should be used to report all contractual employment for the Actual and Current Appropriation years as well as to identify contractual positions or contractual conversions asked for in the Request year. In addition, the form includes a column for the current-year “Spending Plan”. This “Spending Plan” column may differ from the appropriation to the extent the agency has added or eliminated contractual positions on its own authority. It is important to show the FTE and the dollar amounts that reconcile to the Actual, Current Appropriation and Request Columns for special payments payroll in the budget at the program or subprogram level.

Level of Detail - The applicable contractual employment data supporting object group of expenditure .02 -- Technical and Special Fees -- should be completed at the subprogram level of detail. Each contractual position should be itemized on a single line on the attached form, even though multiple positions in the same classification may exist.

The budgeted amounts (FTEs and dollars) for the following types of “exempt” contracts, involving an employer-employee relationship between the contractor and the contracting state agency, may be consolidated into a single line on this form: (1) Contracts in the Legislative and Judicial branches of government; (2) Exemptions based on State Law; (3) Other Policy Exemptions (i.e. students, patients, inmates, direct emergency services, direct student services - School for the Deaf, college faculty, on-duty physician, BPW, Governor’s Office, and intermittent unemployment insurance claims). The single line must contain a total FTE count for the contracts in this category and the dollar amount entered in the appropriate columns for the appropriate fiscal years.

Explanation of Data Elements:

Subprogram - Enter the subprogram number for each contractual position. Note: a separate form should be completed for each subprogram.

Classification of Employment - The equivalent or closest applicable State job classification should be included in this column.

Actual, Current Appropriation, Spending Plan, and Request Years - The field categories of FTE, Amount, and Fund noted below have the same meaning for all four years. However, each of the Request year fields should contain zeros if the contractual position is not being requested or is being requested for conversion to a permanent budgeted position.

- The FY 2004 Actual is to reconcile to the FY 2004 Actual column of the budget file
- The FY 2005 Appropriation is to reconcile to the FY 2005 Appropriation Column of the budget file. **This column should be consistent with the FY 2005 legislative appropriation plus approved FY 2005 budget amendments.**
- The FY 2005 Spending Plan should reflect the contractual employee FTE and Amount for existing or planned staffing levels in FY 2005.
- The FY 2006 Request should reconcile to the FY 2006 request column of the budget file. The FTE column should be consistent with the FY 2005 Appropriation column adjusted to reflect the addition or elimination of contractual employees.

FTE - This acronym stands for "full-time equivalent" position. If the position is full-time, indicate "1.00." Otherwise, indicate the percentage (to the nearest hundredth) of position used for each year. **A total should be provided for this column. For agencies who budget through HOB0, these totals should equal the quantities entered for R*STARS Comptroller object 0220 in columns 207-209.**

Amount - Record each year's total salary for the contractual position. Social Security or other fringe benefits should not be included in this column.

Fund - This column should record one of the following codes for the fund type financing the compensation of the contractual position each year (01 = General Funds, 03 = Special Funds, 05 = Federal Funds, 07 = Non-Budgeted Funds, and 09 = Reimbursable Funds). Indicate the relevant percentages when funding for contractual employees is mixed between the fund types noted above.

Conversion Requested - This field should indicate "yes" if the budget contains a request to convert the contractual position to a budgeted merit position in Object .01. If conversion is requested, no amount should be requested in object .02.

Renewal Date - This field should be used to identify when the position will be renewed during the FY 2005 budget (current) year.

Justification/Description - **Briefly indicate the need for initiating or continuing a contractual position. If additional justification is required, use a DA-2 form to outline your justification with a reference note in this column i.e. "see Note 1 on page 55".** The specific justification to convert to a budgeted position should appear in the new position's object .01 request detail.

Reconciliation to Subobject detail: *The totals for the Actual, Appropriation and Request years on the DBM-DA-22 should equal the respective budgetary amounts for R*STARS Comptroller object 0220 for each subprogram (or program if that is the level of budget submission) for both dollars and FTEs for each year.*

INSTRUCTIONS FOR PREPARING TELECOMMUNICATIONS REQUESTS

Comptroller Objects 0302, 0303, 0304

It is each agency's responsibility to include the projected amount for all telecommunication costs that will be billed directly by vendors, including those that were formerly billed by the Division of Telecommunications, in Comptroller Objects 0302, 0303 and 0304. Specifically, agencies that receive telecommunications service in a Centrex environment are now billed directly by the respective vendors. Agencies responsible for their own PBX's or Centrex's are also reminded to budget the actual usage portion of their PBX and Centrex service, both local and long distance. Accordingly, all agencies must insure that they have requested the funds required to cover 12 months of such charges.

Comptroller Object 0305

During the course of budget preparation, the Division of Telecommunications will develop the projected costs for each of the services that are centrally managed by the Division. These costs will be expressed in the following categories: contract management & administration; statewide enterprise networks (Data Backbone Network, Wireless Network, FMIS); NetWork Maryland; and Private Branch Exchange (PBX) shared telecommunications costs. Following the development of the 0305 agency budgets, the Office of Budget Analysis and the Division of Telecommunications will share projections with the agencies.

If you are aware of any factors that should cause your agency's telecommunication charges to increase or decrease materially, please note it in the documentation of your budget request, (but still use the FY 2005 budgeted figure in your submission) and advise Ms. Kathy Shaw of all details at the address below. These factors will be reviewed for any impact to budget projections. The Office of Budget Analysis in cooperation with the Division of Telecommunications will make a final determination of the agency budget requirements for Comptroller Object 0305.

Comptroller Object 0306

Agencies are required to identify costs for cellular phones by using R*STARS Comptroller Object Code 0306 to account for cell phone expenditures for the actual year, budget book appropriation and request years within the FY 2006 budget request. Additionally, agencies anticipating expenditures for cell phones are required to identify by fund and program, the number of cell phones, the type of pricing plan and monthly cost associated with the pricing plan for each cell phone used by agency personnel to conduct State business. Please submit cellular phone information on DBM-DA2 form.

Comptroller Object 0322

In addition, the Division of Telecommunications will provide the respective agency allocations for the lease payments for Y2K and PBX related equipment that was financed via the State Treasurer's Office Master Lease-Finance Program. This allocation will be assigned to Comptroller Object 0322.

Agencies are advised to include requested amounts in Comptroller Object and 0305 0322 equal to the amount in your FY 2005 original appropriation by fund. The final FY 2006 appropriation in these Comptroller Objects will be restricted and the Director of Budget Analysis must approve any transfer of such funds.

For further guidance or information related to Telecommunication budget projections, please contact:

Kathy Shaw
DBM Division of Telecommunications
301 W. Preston Street, Room 1304
Baltimore, MD 21201
(410) 767-4202
kshaw@dbm.state.md.us

INSTRUCTIONS FOR THE PREPARATION OF FOOD REQUESTS

The justification for the agency's food requests should be presented in either column 19 of the HOBO budget file or on a DBM-DA2 form. Generally, the justification reflects the number of people served, multiplied by number of meals per day, times the number of days. In addition, the cost of the meals should be justified. **Please contact your assigned budget analyst to discuss the calculation of your agency's FY 2006 food request.**

**INSTRUCTIONS FOR THE PREPARATION OF
FUEL AND UTILITIES REQUESTS**

Due to utility deregulation, the statewide contract for fuel and utilities will increase significantly beginning in FY 2004. The Department of Budget and Management is currently working with the Department of General Services and Maryland Energy Administration to develop specific guidance for budgeting fuel and utilities in FY 2006. Information will be provided shortly.

The justification for the agency's object 06 requests should be presented in either Column 19 of the HOB0 budget file or on a DBM-DA2 form. Generally, the justification reflects a usage calculation times a rate, with both the usage and the rate having some historical basis (adjustments to usage should be explained). However, some agencies may elect to use the FY 2004 actual plus an inflation rate.

Note: No state agency shall purchase electricity in the State's competitive electric utility market until DGS and MEA can ensure that purchase is consistent with DGS and MEA's strategy for purchase.

An Inventory of Buildings is still required for the FY 2006 budget request. The inventory should be prepared **(by fiscal year)** on a form DBM-DA-2 to report the square footage of each building served by the fuel and utilities budgeted for on this form. This inventory should explain the rationale for the projected requirements of the agency. Explanatory comments should be placed on the Inventory of Buildings. Requesting agencies are to show the percentage increase of the projected Request Year requirements over the most recent Actual Year usage and explain the percentage increase based on the Inventory of Buildings in a similar format to that shown below.

INVENTORY OF BUILDINGS

	Actual Year	Appropriation Year	Request Year
<u>Continuously Maintained Areas</u>			
Administration Building	2500 Sq. ft.	2500 Sq. ft.	2500 Sq. ft.
Dormitory Building	3000 "	3000 "	3000 "
Maintenance Building	1000 "	1000 "	1000 "
Total Continuously Maintained Areas	6500 "	6500 "	6500 "
<u>New Areas (Add):</u>			
School Building (Open Jan. 2004)	450 "1/	900 "	900 "
<u>Discontinued Areas (Subtract):</u>			
Recreation Hall (Close June 2005)	700 "	700 "	--
Gross Areas Maintained, as adjusted	6250 "	6700 "	7400 "2/

1/ Sq. footage adjusted to reflect half year's operation (900 sq. ft./2).

2/ Central boiler to be replaced July 2004, savings on oil estimated to be 8%.

Square footage change from Actual Year to Request Year = 18.4%

For certain State agencies, water service and/or sewage Service is provided by the Maryland Environmental Service (MES) rather than by a private or public utility company. If applicable, use the R*STARS Comptroller object code 0697 instead of codes 0621 or 0622. **Be sure to request for FY 2006 the same amount by fund as was appropriated for these MES charges in FY 2005.** The Office of Budget Analysis will revise these in accord with the updated allocation of costs among agencies receiving such service.

Any energy conservation project loan repayments paid to or coordinated by the Maryland Energy Administration (MEA) should be included under the R*STARS Comptroller object 0698, for all three fiscal years as applicable. This information should be provided to the agency by MEA in time for inclusion in its budget request. If not, the assigned budget analyst will make the appropriate adjustments to the Request Year.

**INSTRUCTIONS FOR THE PREPARATION OF
MOTOR VEHICLE OPERATION AND MAINTENANCE REQUESTS**

Budget Form No. DBM-DA-8-REVISED

Agencies are requested to provide EXCEL file with the DA-8 and DA-8AF forms included in the FY 2006 budget request. The file should be e-mailed to Kurt Stolzenbach at:
[**kstolzen@dbm.state.md.us**](mailto:kstolzen@dbm.state.md.us).

New Reporting Requirements:

1. *The Department of Budget and Management is required to provide a vehicle replacement report to the budget committees outlining mileage, vehicle type, replacement cost, trade-in value and justification for upgrades. The DA-8 form has been revised to include the relevant data to compile the report for the budget committees. A "Justification" column has been added so that agencies can provide information for the following:*
 - A. *Documented justification for vehicles that are to be replaced due to special circumstances (not meeting the 100,000 mile replacement requirements). This would include vehicles damaged beyond economical repair or having extraordinary maintenance costs.*
 - B. *Documented justification for vehicles that are to be replaced with a different vehicle type than the existing vehicle.*
2. *The DA-8AF form has been created to report FY 2006 vehicle requests for **alternative fuel vehicles**. Although the form is similar to the standard DA-8 form, agencies should use this form to report alternative fuel vehicle requests by the specific alternative fuel source.*

For each motor vehicle category within each subprogram complete a DBM-DA-8, which provides inventory and use information (per RVINV00) needed for the budget. List the vehicles by VIN or serial number sequence under the following headings only:

1. Vehicles To Be Replaced in FY 2006 (Request Year)
2. Additional Vehicles in FY 2006 (Request Year)

Provide the subtotal for each page on the first subtotal line. If there are multiple pages for one particular type of vehicle, also complete the second subtotal line. At the completion of a subprogram listing, provide the subprogram total on the final line. **This information is only needed for the replacement and additional vehicles requested for FY 2006.**

As part of reducing agency expenditures, the state vehicle fleet is being reduced in FY 2005. Agencies should have very compelling justification for requesting additional and replacement vehicles.

Replacement Vehicles- *For FY 2006, vehicles reaching the end of their useful lives should not automatically be scheduled for replacement. Agencies should critically determine if the vehicle is essential to program operations. Agencies should only request replacement vehicles if the agency expects the vehicle to meet or exceed the 100,000 mile requirement by March 2006. Documented justification for vehicles not meeting the 100,000 mile replacement criteria is required.*

All other replacement vehicles shall be budgeted and requisitioned on a one-for-one basis with respect to size and type unless adequate justification is provided for a different type or size vehicle.

The Standard Rate and Schedule includes two "Schedules of Prices for Automobiles, Trucks, and Vans" (see Enclosure 2, pages 109-110) for the Request Year, one for vehicles using regular fuel and one for alternative fuel vehicles (AFV). These schedules provide the estimated purchase prices to replace different types of vehicles in the Request Year (prior to deducting the estimated trade-in value for a particular year's vehicle from the estimated purchase price). Justification for any deviation in prices and trade-in values from those provided in this table must be provided on a DBM-DA-2 form. Be sure to enter the net cost (after deduction of any applicable trade-in value) onto the DBM-DA-8 form.

Additional Vehicles: Additional vehicles should not be requested, unless:

1. They will result in cost savings (provide written justification);
2. They are necessary to implement major legislation;
3. They are necessary for new facilities;
4. They are necessary to implement new initiatives; or
5. They meet the criterion of projected usage of at least 10,000 business miles per year.
6. ***No existing vehicle can be reassigned to fill the need.***

All new and replacement sedans will be the Type 1-Standard State Sedan unless adequate justification is provided for a different type vehicle.

Sport Utility Vehicles

The Department of Budget and Management Fleet Administration Unit (FAU) has developed criteria for the initial purchase and replacement of a Sport Utility Vehicle (SUV). Agencies are requested to include a justification which answers the following questions for each SUV request (replacement or additional):

1. ***What is the primary purpose or use of the vehicle? What will be the frequency of this use? Please note that inclement weather is not a valid justification for this vehicle type.***
2. ***Why won't a smaller or alternative type of vehicle with options meet the needs of the agency in lieu of purchasing an SUV vehicle?***
3. ***Why can the existing agency's SUV fleet not be realigned to meet this need?***
4. ***Will the vehicle be operated more than 20% off-road. If so, please explain. Law enforcement vehicles do not have to meet the 20 % off-road requirement.***

Commute Charges

*The Fleet Administration Unit (FAU) has established a commute charge policy, which is based on the actual miles traveled for a one-day round trip commute as opposed to a zone charge. The **DBM/FAU Commute Deduction Chart for FY 2006** chart located on page 112 outlines the cost per round trip miles for sedans and light trucks and vans (LTVs). Agencies should multiply the round trip rate by the number of payrolls for each eligible commuter to calculate the FY 2006 budget request for R*STARS Comptroller Object 0789 as a subprogram or program total level.*

Vehicle Operating Costs

In previous years, the budget requests for Gas & Oil (R*STARS Comptroller Object 0702) and Maintenance & Repair (R*STARS Comptroller Object 0704) were calculated by multiplying the total vehicle estimated mileage for the request year by the standard rate per mile for the respective Comptroller objects. However, the total vehicle estimated mileage for the request year is no longer required within the DA-8 form. The reasoning is that the vehicle mileage is available within FleetMaster. The elimination of the vehicle mileage requirement does not exempt the need for a

justification for Gas & Oil and Maintenance & Repair. The justification should be presented in either Column 19 of HOBO or on a DBM-DA-2 form. Two options to develop your FY 2006 budget request may be used:

1. For agencies electing to use the vehicle mileage report within FleetMaster, a rate per mile (i.e. 7.9 cents per mile) is provided.
2. Agencies may elect to use the actual expenditures plus a reasonable inflation assumption.

Vehicle Classifications

Included in the attached Rates and Schedules on pages 106-108 is a description of all 22 types of Standard State Vehicles. Classify motor vehicle operation and maintenance by the following categories.

<u>Sedans</u>	(Types 1-4) Includes passenger cars, marked and unmarked police cars.
<u>LTV's</u>	(Types 5-18) Includes light trucks and vans including pick-up trucks, cargo vans, and carryall-type vehicles with a maximum rated payload of 2500 pounds or less and passenger carrying vans with a maximum seating capacity of 15 passengers including the driver. <i>Please note new guidelines on the purchase and replacement of Sport Utility Vehicles (SUV's). See "Sport Utility Vehicles" above.</i>
<u>Heavy Trucks</u>	(Types 19-22) Includes all trucks having a maximum payload rating in excess of 2500 pounds.
<u>Buses</u>	All types of buses capable of seating more than 15 passengers. Includes buses, which, while normally capable of seating more than 15 passengers, have had the seating capacity reduced because of modifications (e.g. wheelchair lifts, grates, etc.) required to accomplish the mission of the program to which the bus is assigned.
<u>Aircraft</u>	Airplanes and helicopters, including those designed to alight on water, and associated ground support equipment (e.g. tugs, tow bars, auxiliary power units).
<u>Watercraft</u>	Boats of all types, regardless of power source (sail, inboard, outboard, paddles, oars, etc.), boat trailers or other equipment (except sedans, LTV's or trucks) used to transport the watercraft over land, and all types of outboard motors including electric.
<u>Rail Vehicles</u>	Any vehicle designed to operate on a rail system. This includes engines (or other prime movers), subway cars, passenger cars and all types of railway cargo carriers otherwise called rolling stock.
<u>Misc./Other</u>	Any vehicle not covered by one of the other categories. Including motorcycles, all terrain vehicles, snowmobiles, road graders, farm tractors, riding mowers, trailer mounted motor-generator sets and/or air compressor, portable office trailer, motor homes, cargo trailers, equipment haulers, back hoes, trenchers and other motorized equipment whose primary purpose is not for transport of persons or personal effects.

If you have any questions pertaining to budgeting for vehicle operations and maintenance, please contact your budget analyst or

Larry Williams
DBM Fleet Administration Unit
45 Calvert St.
Annapolis, MD 21401
(410) 260-7195
larryw@dbm.state.md.us

INSTRUCTIONS FOR THE PREPARATION OF CONTRACTUAL SERVICES REQUESTS

The components of complex "lump sum" line-item requests should be detailed and well justified on a Form DBM-DA-2 with rates and units of service for all components. Line-item requests for simpler amounts may be justified using the "fifty character" field allowed for each line-item in the submission of machine-readable budget data. The justification of each contractual service line-item should explain how the request for each line-item was determined.

Some examples might include:

- Planned actual cost of the next year of an approved multi-year contract
- Three-year average of expenditures plus inflation
- Current contract plus inflation
- Projected rate times units of service

Budget Form No. - DBM-DA-23

A "Schedule of Contracts/Interagency Agreements" (Form DBM-DA-23) is to be completed for each program or subprogram with contracts or interagency agreements. **Each contract greater than \$25,000 is to be listed separately.** Where contracts are funded in various subprograms, make an entry for each funding component and create a total for the contract.

Contracts less than \$25,000 should be included on one line (not listed separately) for each subprogram/program so that subprogram/program totals will equal actual appropriation/request amounts at the subobject level of detail. Please provide a subtotal for each subprogram.

NOTE: *Section 28 of the FY 2005 Budget requires that any agreements between State agencies and any public higher education institutions, or between two or more State agencies, involving an expenditure of more than \$100,000 must be published in the Maryland Contract Weekly and reported to the:*

- *Budget Committees;*
- *Department of Legislative Services; and*
- *Board of Public Works.*

The reports must include information on the creation of positions related to the agreement. In preparing the FY 2006 budget request, agencies should continue to report planned agreements using Form DA-23, but with the awareness that the legislature may again require notification before agreements are implemented.

REQUESTS FOR REPLACEMENT AND ADDITIONAL EQUIPMENT

Requests for replacement and additional equipment should be itemized and justified on a form DBM-DA-2. Where appropriate use the prices appearing in the Schedule of Equipment Prices in the Standard Rates and Schedule (Pages 102-105) to estimate the costs of this equipment.

**INSTRUCTIONS FOR BUDGETING OF FINANCE CHARGES FOR EQUIPMENT
FINANCED THROUGH THE MASTER EQUIPMENT LEASE-PURCHASE PROGRAM
(THROUGH THE STATE TREASURER'S OFFICE)**

Included in the Standard Rates and Schedules is a Schedule of Charges for Equipment Financed through the Master Equipment Lease-Purchase Program on page 113. This schedule summarizes the charges to financial agencies by fiscal year for equipment financed through May 20, 2004. This schedule should be used to derive the amount budgeted in R*STARS Comptroller objects 1021, 1041, 1121 and 1141 (Capital Lease Payments to Treasurer) based on equipment financed through May 20, 2004.

If the total amounts requested for these charges in the budget submission for an agency differ from the amounts in the Schedule of Payments, please provide on a form DBM-DA-2 an itemization of additions and subtractions so that it is clear how the request is derived from the Schedule. *If an agency plans to finance the purchase of additional equipment, the amounts on the Schedule should be increased. If an agency plans to "pre-pay" any leases, the amount should be decreased.*

Adjustments that should be made include:

- Add estimated finance charges for equipment to be financed after May 20, 2004 as follows:

If equipment is financed (vendor paid)	First semi-annual payment is on:	Amount of debt service <u>FY 2005</u>	during fiscal year is: <u>FY 2006</u>
Between 6/1/2004 - 11/30/2004	January 1, 2005	1/2 year	full year
Between 12/1/2004 - 5/31/2005	July 1, 2005	none	full year
Between 6/1/2005 - 6/30/2006		none	1/2 year

(For a payment schedule, contact Joan Shirrefs, DBM, 410-260-7580)

- Deduct amounts for fiscal 2005 lease payments that will have been satisfied as a result of pre-payments. Use the amortization schedule you received at the time of financing to calculate such deductions (for assistance in determining this amount, contact Kina Johnson-Malcolm, State Treasurer's Office, 410-260-7154).

INSTRUCTIONS FOR THE SUBMISSION OF REQUESTS FOR LOCAL AID

Agencies that distribute local aid are required to include in their budget request an estimated and preliminary distribution of local aid for the four years for which funding is presented in the budget: FY 2003 Actual, FY 2004 Actual, FY 2005 Appropriation, and FY 2006 Request. **Included in this submission should be supporting documentation used to arrive at the distributions in each fiscal year.** Between the submission of the budget request and the end of December 2004, any additional information that would affect the distribution of local aid in the request year should be submitted to the assigned budget analyst and directly to:

Ms. Joan Shirrefs
Department of Budget and Management
Fax # 410- 974-5634

As allowances are finalized for these budgets, DBM will furnish these agencies with the allowance and ask that the agency submit revised distributions based on the allowance.

The budgets that contain local aid include:

<u>R*STARS CODE</u>	<u>Statewide Programs</u>
D05E0111	Miscellaneous Grants to Local Governments
D16A0516	Governor's Office of Crime Control and Prevention-Law Enforcement grants
D25E0302	School Facilities Program
J01A0102	Operating Grants in Aid (PILOT)
J02B0105	County and Municipal Funds (Highway Users) Operations
J05H0106	Statewide Programs
K00A0510	Outdoor Recreation Land Loan (Program Open Space - local programs)
M00F0207	Targeted Local Health Services
P00E0104	Share of Racing Revenue-Division of Racing
Q00A0104	Emergency Number Systems (911)
R00A02--	Aid to Education (All programs with general funds, Cigarette Restitution Fund, or Retirement Contribution Reimbursement except Program 45 -School Building Construction Aid)
R62I0005	Aid to Community Colleges – Formula
R62I0006	Aid to Community Colleges – Fringe Benefits
W00A0105	State Aid for Police Protection Fund
W00A0108	Vehicle Theft Prevention Council
W00A0202	Fire, Rescue, and Ambulance Fund

INSTRUCTIONS FOR BUDGETING INSURANCE CHARGES

A Schedule of Insurance charges (0704 Auto Insurance and 1302 Insurance Coverage paid to STO) by agency to be used in the FY 2006 Budget requests will be distributed at a later date.

Specific questions regarding premiums should be directed to the Treasurer's Office at 410-260-7063.

The following R*STARS Comptroller Objects are to be used for budgeting of insurance premiums:

0704 Insurance – Auto

This R*STARS Comptroller Object code should be used only for automobile insurance payments to the State Treasurer's Office.

1302 Insurance Coverage Paid to STO

This R*STARS Comptroller Object code should only be used for insurance payments paid to the State Treasurer's Office (STO).

1309 Insurance (Non STO Payments)

This R*STARS Comptroller Object should be used for all insurance coverage payments not paid to the State Treasurer's Office.

**INSTRUCTIONS FOR THE PREPARATION OF
REAL PROPERTY LEASE REQUESTS**

All real property leases should be budgeted in these R*STARS Comptroller Objects for Rent as follows:

1301 Rent (non-DGS)

This R*STARS Comptroller Object code is to be used for all rental payments not paid to the Department of General Services.

1303 Rent Paid to DGS

This R*STARS Comptroller object should only be used for rental payments made to the Department of General Services.

General funded (GF) agencies occupying space in buildings operated by the Department of General Services (DGS) do not budget or pay rent. However, agencies funded with other than GF or both GF and non-GF, occupying space in buildings operated by DGS, budget and pay rent to DGS for the non-GF portion of space occupied. **Those agencies renting space from DGS will budget for the entire amount in R*STARS Comptroller Object 1303.**

All agencies occupying private space (not operated by DGS) will budget for the entire amount in R*STARS Comptroller Object 1301 in accordance with the terms negotiated on their behalf by DGS.

When a general funded agency, occupying private space, moves into DGS operated space, funds appropriated specifically for rent are to be transferred to DGS after moving and fit-up costs incurred for the relocation are paid. In subsequent years, general funds will be removed from the relocating agency's budget. Normally, this funding adjustment will be done in the CSB process. However, any adjustments will be made during the allowance during this budget cycle.

Budget Form No. DBM-DA-24

A "Schedule of Real Property Leases" (Form DBM-DA-24) is to be completed for each program or subprogram in which funding for rent is requested. Each lease should be entered separately. All information requested by the form must be entered for each lease, existing and proposed. Where leases are funded in various subprograms, make an entry for each funding component and create a total for the lease.

The information contained on the DBM-DA-24 should agree with or be reconciled to the total dollar amounts for R* Stars Comptroller Object 1301 or 1303. Where appropriate, the leases should be listed and totaled by the R*STARS Comptroller Object. **If necessary, a DBM-DA-2 may be used for the purpose of reconciliation.**

Rental of garage space shall appear as R*STARS Comptroller Object 0705 in object group .07 unless the entire garage or parking lot is being leased or such spaces are included in the building lease.

The costs for excess fit-up, moving, computer operations and cabling, and cabling and installation of the telephone system associated with moving into new space is the responsibility of the agency moving into the rental space. For further information, contact:

Linda McGovern, Chief, 410-767-4300/4328
DGS Division of Lease Management and Procurement
Room 601, 300 W. Preston Street
Baltimore, MD 21201

**INSTRUCTIONS FOR THE SUBMISSION OF
OPERATING MAINTENANCE PROJECT REQUESTS**

Higher education institutions should include all facility-related projects in their agency's budget under the appropriate Comptroller Object codes since these funds are not administered by DGS.

- Object Group .08 -Contractual Services, R*STARS Comptroller Object 0812 - Building/Road Repairs and Maintenance
- Object Group .14 -Land and Structures, R*STARS Comptroller Objects 1440-1449,1481, and 1499, as applicable. (Note that R*STARS Comptroller Object 1498 is reserved for DGS-administered, statewide operating maintenance projects.)

For all other state agencies - operating maintenance projects to be administered by the Department of General Services (DGS) should not be included in the Request Year of an agency's budget submission. All agency operating maintenance needs should be coordinated directly with DGS well prior to the agency's budget submission. Your assigned budget analyst in conjunction with the Department of General Services (DGS) will handle these projects.

All new or additional operating maintenance projects to be considered for funding should be sent directly to the following office:

Mr. Steven Wilson
Program Manager, Maintenance Engineering Division
Department of General Services
301 W. Preston Street, Room 1405
Baltimore, Maryland 21201

Internet: steve.wilson@dgs.state.md.us

If you have any questions, call the Facility Maintenance Engineering Division at 410- 767-4266.

An agency's ongoing, preventive maintenance not administered by DGS should be reported and requested in the agency's budget submission under the following categories as appropriate:

- Object Group .08 -Contractual Services, R*STARS Comptroller Object 0812 - Building/Road Repairs and Maintenance
- Object Group .14 -Land and Structures, R*STARS Comptroller Objects 1440-1449,1481, and 1499, as applicable. (Note that R*STARS Comptroller Object 1498 is reserved for DGS-administered, statewide operating maintenance projects.)

INSTRUCTIONS FOR THE SUBMISSION OF BUDGET ENHANCEMENT PROPOSAL REQUESTS

The Governor intends to make a modest amount of funding available for restorations of base budget items and new initiatives that support the “Five Pillars of the Ehrlich-Steele Administration” as outlined below:

- ***Education,***
- ***Public Safety,***
- ***Health and the Environment,***
- ***Commerce, and***
- ***Fiscal Responsibility.***

The initiatives should be tied to demonstrated, effective strategies. Measurable results should be provided. Interagency collaborations and other innovative proposals are strongly encouraged.

Agencies may compete for these funds in excess of the FY 2006 base budget amount by **submitting the DA-21 forms to the Department of Budget and Management with the FY 2006 budget request submission.** All requests should be consolidated into a single, prioritized list by the Secretary (or Head of an Independent Agency). These lists **should be submitted in triplicate, separately from the budget and should not be included in the budget.**

Supporting documentation (preferably in an EXCEL spreadsheet format) that provides **subobject detail should be submitted with EVERY DBM-DA-21.**

Budget Form No. DBM-DA-21

A "Budget Enhancement Proposal Request" form **SHOULD** describe the results to be achieved from the proposed request and the fiscal impact of each requested initiative. It is important that these requests be linked to goals developed through the Managing for Results process. Sections A to J of this form **must** be completed. The following information provides clarification as to the proper completion of these forms. The sections on this form can be expanded, as necessary to provide needed information.

1. Enter the appropriate information requested at the top right-hand corner of the form, but **leave the Reference Number space blank. The priority number should be in sequential order with “1” representing the highest priority for the department. The same priority number should not be used for more than one initiative.**
2. Enter on the lines provided all preparer and department information requested. Be sure to include the 8-digit program appropriation code and 4-digit sub-program code to identify where the funds should be budgeted if the Governor approves the initiative.
3. Identify the appropriate “Five Pillars of the Ehrlich-Steele Administration” supported by the initiative. Please **delete** all the characters (E, PS, H &E, C, FR) that do not apply.
4. Under description of the initiative, provide one to three sentences describing the use of the additional funds.

WORD Document – DA 21

- A. In Section A define in one or two sentences the problem or need affecting the citizens of the State that this request is meant to solve. Such things as lack of funds or implementation of a bill passed by the Legislature should not be characterized as problems for this section. These items should be addressed in Section D. Problems have to do with conditions that adversely affect the state and its citizens.
- B. In Section B provide pertinent information that documents that the problem is a serious one. For example:
- *What evidence is there of the severity and the extent of the problem?*
 - *Are there studies or reports that provide such documentation or evidence?*
- C. Itemize in Section C the appropriate reference and brief title for the specific Managing for Results goal(s)/objective(s) that this request supports and how it provides such support for the goals and their associated objectives. *In addition, provide an explanation as to how this proposal supports the department's strategic plan. What is the priority of this request versus other program activities in which the department is involved?*
- D. Describe in Section D in what way the budget request is based on a logical strategy that is likely to solve the problem or need. This section should explain how the strategy will work and how it will improve the outcomes sought by the MFR goals that the budget request supports. You may also want to address such items as:
- *What are your department and others doing now to address the problem or need?*
 - *What resources are currently being expended in the base budget related to the request, i.e. dollars and positions?*
 - *How will the program be coordinated with other similar activities?*
- E. In Section E describe the research or data that demonstrate that the strategy is likely to achieve the results desired. If there are evaluations or pilot projects or experience from other states that show that the strategy is a good one, report what these items show. *In particular, outline how this information supports the proposal.*
- F. In assessing the strategy on which the budget request is based, it is important to understand what other feasible and practical strategies have been considered and why they were rejected. Please discuss such strategies in Section F. *Please explain why the problem cannot be resolved with existing resources or changes in business processes.*
- G. In Section G describe the outcome that will be improved by the measure and how that improved outcome will be measured.
- H. Describe in Section H what benefits of the budget proposal justify the costs proposed. Ultimately the decision to fund an item in the budget should be made on whether the benefits of the proposed expenditure outweigh its cost. Here is where that relationship should be described.
- I. In Section I explain what is the basis of the cost estimate used in Section K. Are there any workload factors or rates that were used in construction of Section K?

EXCEL DA-21 Form

- J. Show in Section J how the key outcome measures are expected to improve by listing such measures and what they are expected to be before the initiative is funded and what the targets for these outcomes will be if the budget request is funded for FY2006 and subsequent years. List here the measures that will be used to measure performance for this initiative for FY 2005 through FY 2010 by fiscal year. List the values that currently exist for such measures in FY 2005 and the FY 2005 baseline. In addition, list what the targeted values of these measures will be in FY 2006, FY 2007, FY 2008, FY 2009 and FY 2010 IF THIS INITIATIVE IS FUNDED AS REQUESTED.
- K. Itemize in Section K the number and classifications of positions needed to implement this initiative. Any positions already budgeted in the current year for this initiative should be listed with costs in the Appropriation Year column. Any positions budgeted in the FY 2006 Budget Request submission should be listed with costs in the FY 2005 baseline column. Note that in some cases the FY 2005 Baseline amount may be lower than the FY 2005 appropriation due to cost-containment.
- a. Itemize in Section K (Cumulative Increases Over Base Budget) the “cumulative” increases over the baseline rather than “incremental” increases over the prior year. **DO NOT USE INFLATION AT THIS TIME FOR OUT-YEAR PROJECTIONS.**
- b. Section K (calculations) should use the FY 2006 Budget Instructions as guidance in cost estimates such as rates for fringe benefit rates, turnover, equipment, etc. For instance, use the agency's actual and budgeted rates to compute health insurance. Turnover expectancy rate for new positions should be 25% for the first year.
- L. Section L. should display all of the various sources of funds that are projected to provide support for the initiative. This information should include the appropriate “Fund File” title and source code for special, federal (CFDA) and reimbursable funds. Please contact your budget analyst if there are any questions on these codes. **The total funding should equal the total in Section K.**

A sample DA-21 form has been included on pages 65-67 to assist with the development of any Unfunded Initiative Request.

**Fiscal Year 2006
Budget Enhancement Proposal Request**

Fiscal Impact of Adjustment/Initiative

Department or Agency: Housing and Community Development

Program Name: Rental Services Program

8- digit Program Code: S00A2505

4-digit Subprogram Code: 2502

Title of Initiative: Rental Assistance Program

Initiative Supports Pillar(s): C

Description of Initiative: This initiative would increase funding for a program that provides housing subsidies for low-income families that are transitioning from welfare to work. Jurisdictions that can demonstrate close local coordination between social services for this population will receive awards for these funds. This initiative will provide rental assistance for approximately 185 families at a cost of \$500,000.

FY 2006 Requested Amount: \$ 500,000 **TF** 500,000 **GF** 0 **Positions**

A. DEFINE THE PROBLEM OR NEED TO BE MET BY THE BUDGET REQUEST.

Housing problems may provide barriers to securing jobs that would enable families to move off of welfare. Such problems may include: Some families may need to move closer to work. Others may lose eligibility for other forms of housing assistance if their income rises. Others may have rent arrearages that will be difficult to manage even if they become employed.

B. WHAT DOCUMENTATION OR INFORMATION EXISTS THAT THIS IS A SERIOUS PROBLEM?

Approximately 36% of Maryland families are spending more than 35% of their income on housing related expenses. The 35% ratio is used to determine whether a family has enough income to afford costs of the housing that they are paying for.

C. EXPLANATION OF HOW INITIATIVE SUPPORTS THE GOALS DEVELOPED IN THE MANAGING FOR RESULTS PROCESS.

This initiative is one of the strategies that addresses the following MFR goal and objective

MFR Goal Ease the financial burden from housing costs on low and moderate income Maryland families.

MFR Objective Reduce the percentage of low and moderate income Maryland families who rent housing and who spend more than 50% of their income on housing and housing-related expenses

This initiative will enable low income welfare families to reduce the percentage of their income that they use for housing costs. This targeting of the initiative in conjunction with the parents finding jobs will also improve the prospects for these families to become independent and remain off welfare.

D. DESCRIBE IN WHAT WAYS THE BUDGET INITIATIVE PROPOSES A LOGICAL STRATEGY TO SOLVE THE PROBLEM.

If families that chronically spend large amounts of their income on housing can be made self-sufficient and have more reasonable ratios of housing costs to income through the dual strategy of work and housing subsidies, the initiative should make a noticeable contribution to the desired outcome.

E. DESCRIBE RESEARCH OR DATA DEMONSTRATING THAT THE STRATEGY IS LIKELY TO ACHIEVE THE RESULTS DESIRED.

The Rental Assistance Program (RAP) has been successful in helping over 14,000 households over the past 12 years. Many of these families once received welfare benefits, but moved out of welfare dependency into jobs after improving their skills through education and training or through part-time jobs while receiving RAP assistance. RAP payments gave them the necessary support to afford decent housing while working to improve their skills.

F. WHAT ALTERNATIVE STRATEGIES HAVE BEEN CONSIDERED AND EVALUATED?

The Federal Section 8 rent assistance program was considered as an option, but it has long waiting lists and no new funding for local housing agencies to address this problem.

G. WHAT OUTCOME WILL RESULT FROM THIS INITIATIVE AND HOW WILL THE IMPROVED OUTCOME BE MEASURED?

A reduction in the number of families who pay more than 35% of their income on housing. The overall state measure will be the percentage of families who pay more than 35% of their income on housing.

H. WHAT BENEFITS OF THE PROPOSAL JUSTIFY THE ADDITIONAL COSTS PROPOSED?

Assisting 185 families to achieve self-sufficiency is worth the cost proposed. The cost of this housing subsidy is about \$2,072 per family per year. The cost of welfare subsidies is about \$4,000 per family per year.

I. EXPLANATION OF KEY FACTORS USED TO ESTIMATE RESOURCE REQUIREMENTS AND WORKLOAD.

RAP assistance is estimated at \$2,700 per year (\$225 per month) per family.

FISCAL YEAR 2006
BUDGET ENHANCEMENT PROPOSAL REQUEST
FISCAL IMPACT OF ADJUSTMENT

Priority No.: 3
Reference No.: _____
Date Prepared: 8/22/04

J. Show how key outcome measures are expected to improve.

	FY 2005	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
PERFORMANCE MEASURES	Appropriation	Baseline	Request/Target	Target	Target	Target	Target
Number of families served	1300	1300	1485	1485	1485	1485	1485
Percentage of families spending more than 35% of their income on housing	36%	36%	35.9%	35.9%	35.9%	35.9%	35.9%

K. EXPENDITURES:

	Base Budget		Cumulative Increases over Base Budget				
	FY 2005	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
	Appropriation	Baseline	Estimate	Estimate	Estimate	Estimate	Estimate
Class Code / Title / # Positions							
/ /							
/ /							
/ /							
/ /							
/ /							
/ /							
Total Regular Earnings							
Total Fringe Benefits							
Less: Turnover Expectancy							
Salaries, Wages & Fringe Benefits							
Technical and Special Fees							
Other Operating Costs	2,300,000	2,300,000	500,000	500,000	500,000	500,000	500,000
TOTAL EXPENDITURES	2,300,000	2,300,000	500,000	500,000	500,000	500,000	500,000

L. FUNDING DISTRIBUTION:

General Funds	2,300,000	2,300,000	500,000	500,000	500,000	500,000	500,000
Special Funds [Source]							
Federal Funds [CFDA # & Title]							
Reimbursable Funds [Source]							
TOTAL FUNDING (should equal total for "J.")	2,300,000	2,300,000	500,000	500,000	500,000	500,000	500,000

INSTRUCTIONS FOR THE SUBMISSION OF COLLECTIVE BARGAINING COSTS

The General Assembly is attempting to identify the costs of collective bargaining including **administrative costs (new in FY 2006)** and requires an itemization of the costs to implement the negotiated Memorandums of Understanding (MOUs) in FY 2006 **including Higher Education Institutions.**

On the attached forms, provide the TOTAL FY 2006 budget request for each collective bargaining provision that is **a result of negotiated MOUs.** These costs should be identified for each of the following bargaining units listed below. In addition, agencies shall report costs as a result of negotiated MOUs for employees **NOT** covered by a collective bargaining unit.

- A – Labor and Trades
- B – Administrative, Technical and Clerical
- C – Regulatory, Inspection and Licensure
- D – Health and Human Services Nonprofit
- E – Health Care Professionals
- F – Social and Human Service Professionals
- G – Engineering, Scientific and Administrative Professionals
- H – Public Safety and Security
- I – Sworn Police Officers

DBM Form DA-17 should be used to submit a schedule of these costs in accordance with the instructions outlined below.

An original and two copies of the DBM DA-17 should be submitted separately to the Department of Budget and Management no later than the budget submission deadline.

DBM DA-2CB Form- NEW

The DA-2CB form should be used to list each employee involved in administering collective bargaining agreements. The following information should be included on the form:

- 1. PIN Number** – list the PIN number associated with the position.
- 2. Classification Title** – list the classification title for the identified PIN
- 3. FY 2006 Position Cost-** List the total amount budgeted in FY 2006, including fringe costs, for the identified PIN.
- 4. Percentage** - List the percentage of time the position is devoted to administering collective bargaining agreements.
- 5. Administration Costs-** calculated as FY 2006 position cost times the percentage (step 3 times step 4).
- 6. Job Description** – provide a brief description of the job function related **to administering the collective bargaining agreements.**

A SAMPLE FORM IS INCLUDED ON PAGE 71

DBM DA-17 FORM

The DA-17 form lists items for which your agency may incur costs as a result of negotiated MOUs. **Collective bargaining costs should be reported for each collective bargaining unit, including non-bargaining agencies, applicable to your agency. It is strongly recommended that the DA-17-form be completed in consultation with your agency's human resources office.**

The collective bargaining provisions are broken out into the following categories:

Personnel

Administrative Staff hired to address collective bargaining issues. (all Units).

Union Rights

Purchase of union bulletin boards (all Units).

Bulk mailing (all units)

Work Time, Schedules, Overtime, and Compensatory Time

Call-Back Pay (all Units)

Report Pay (all Units)

Roll Call Pay (Unit H only)

Health/Safety

Interpreters and Escorts (Unit E only)

Wages

Shift Differential (all Units)

Acting Capacity Pay (all Units)

Bilingual Pay (all Units)

Uniforms

Purchase of New and Replacement Uniforms (Units A, B, D, F & H).

In addition, Uniform Allowance Subsidy of \$1,000 (Unit I only).

Equipment/Supplies

Cell Phones and Batteries (Unit E only)

Blood Pressure Cuffs (Unit E only)

Reference Books (Unit E only).

Under **Equipment/Supplies**, the items listed (cell phones, blood pressure cuffs, reference books) are only applicable to Community Health Nurses. Any funds shown in these items should reflect only the cost associated with this item per the collective bargaining agreement.

The information provided on the form should include:

- 1) **Collective Bargaining Provision** – list the specific collective bargaining provision (as outlined above) within your agency's budget request.
- 2) **Subobject** – List the particular Comptroller Object or Agency Object used to budget the specific collective bargaining provision. If using the agency object, please indicate on the form. Agencies should consider capturing collective bargaining costs separately within a specific Comptroller/Agency object so that cost can be easily distinguished for budgeting purposes. For example, do not use Comptroller Object 0110 to capture uniform allowance, call-back pay, and other leave but rather budget each of these collective bargaining provisions in its own unique Comptroller/Agency Object.
- 3) **Program/Subprogram** – List each program(s) or subprogram(s) in which the specific collective bargaining provision as outlined in step 1 is budgeted within your agency's FY 2006 request. ***The DBM preference would be for agencies to list the costs by program if there are collective bargaining provisions within multiple sub-programs within the same program.***

- 4) **Collective Bargaining Unit** – Allocate the **TOTAL** collective bargaining provision cost to each collective bargaining unit as budgeted in each program or subprogram. You may use All Units as a collective bargaining unit for costs such as bulk mailing that is shared across all collective bargaining units.
- 5) **Funding** – Allocate the **TOTAL** collective bargaining provision cost BY **FUND** to each collective bargaining unit as budgeted in each program or subprogram.
- 6) **Total** – Sum the collective bargaining costs and funds by program.
- 7) **Repeat steps 1 through 6 for each specific collective bargaining provision included within your agency's FY 2006 budget request.**

A SAMPLE FORM IS INCLUDED ON PAGES 72-73

The form may be expanded to include as many lines as necessary for a complete submission. If further information is needed, please contact your assigned budget analyst or:

Mr. Kurt Stolzenbach
DBM Office of Budget Analysis
45 Calvert St. 2nd floor
Annapolis, MD 21401
(410) 260-7416

In addition, column 134 of HOBO has been created to identify the collective bargaining unit for positions. The DBM Office of Personnel Services and Benefits will provide the initial data within the salary forecast provided to you by John Pirro. Agencies are requested to verify the data and update the column 134 as necessary.

Dept. of Budget & Management
Budget Form No. DBM-DA-2CB (Revised 4/04)
Submit Original and 2 Duplicates

BUDGET ESTIMATES

FISCAL YEAR 2006

COLLECTIVE BARGAINING
ADMINISTRATIVE COSTS

Department of XXX
(State Agency or Group)

Division of XXX
(Institution or Unit)

Office of Personnel
(Program No. and Title)

PIN		FY 2006	% Related	(Columns E multiplied by H)
Number	Classification Title	Position	to Collective	FY 2006 Estimated
		Cost	Bargaining	Administrative Costs
012345	Administrative Specialist III	37,784	0.35	13,224
067890	Administrator V	50,287	0.25	12,572
	TOTAL	88,071		25,796

Justification/
Description

Responsible for maintaining agreements and bargaining unit designa
Assists with negotiating agreements for the agency and assuring con
agreements

(State Agency or Group)

(Institution or Unit)

(Program No. and Title)

Dept Agency H00	Collective	Sub- Object	Program	***** BARGAINING UNITS *****										All Units	Non Bargaining	TOTAL
	Bargaining Provision			A	B	C	D	E	F	G	H	I				
	Department of General Services															
	Shift Differential	0105	H00B0101	-	-	-	-	-	-	-	47,280	64,720	-	-	112,000	
	General Funds			-	-	-	-	-	-	-	22,003	34,184	-	-	56,187	
	Special Funds			-	-	-	-	-	-	-	-	-	-	-	-	
	Federal Funds			-	-	-	-	-	-	-	1,374	1,783	-	-	3,157	
	Reimbursable Funds			-	-	-	-	-	-	-	23,903	28,753	-	-	52,656	
	Shift Differential	0105	H00C0101	34,000	-	-	-	-	-	-	-	-	-	-	34,000	
	General Funds			28,099	-	-	-	-	-	-	-	-	-	-	28,099	
	Special Funds			249	-	-	-	-	-	-	-	-	-	-	249	
	Federal Funds			1,293	-	-	-	-	-	-	-	-	-	-	1,293	
	Reimbursable Funds			4,359	-	-	-	-	-	-	-	-	-	-	4,359	
	Shift Differential	0105	TOTAL	34,000	-	-	-	-	-	-	47,280	64,720	-	-	146,000	
	General Funds			28,099	-	-	-	-	-	-	22,003	34,184	-	-	84,286	
	Special Funds			249	-	-	-	-	-	-	-	-	-	-	249	
	Federal Funds			1,293	-	-	-	-	-	-	1,374	1,783	-	-	4,450	
	Reimbursable Funds			4,359	-	-	-	-	-	-	23,903	28,753	-	-	57,015	
	Uniform Allowance	0110	H00B0101	-	-	-	-	-	-	-	-	90,000	-	9,000	99,000	
	General Funds			-	-	-	-	-	-	-	-	65,820	-	7,444	73,264	
	Special Funds			-	-	-	-	-	-	-	-	-	-	-	-	
	Federal Funds			-	-	-	-	-	-	-	-	1,890	-	433	2,323	
	Reimbursable Funds			-	-	-	-	-	-	-	-	22,290	-	1,123	23,413	
	New/Replacement Uniforms	0912	H00B0101	-	-	-	-	-	-	-	36,502	35,000	-	-	71,502	
	General Funds			-	-	-	-	-	-	-	25,817	24,745	-	-	50,562	
	Special Funds			-	-	-	-	-	-	-	-	-	-	-	-	
	Federal Funds			-	-	-	-	-	-	-	662	631	-	-	1,293	
	Reimbursable Funds			-	-	-	-	-	-	-	10,023	9,624	-	-	19,647	
	New/Replacement Uniforms	0912	H00C0101	37,281	909	-	-	-	-	-	-	-	-	-	38,190	
	General Funds			24,987	619	-	-	-	-	-	-	-	-	-	25,606	
	Special Funds			190	10	-	-	-	-	-	-	-	-	-	200	
	Federal Funds			825	15	-	-	-	-	-	-	-	-	-	840	
	Reimbursable Funds			11,279	265	-	-	-	-	-	-	-	-	-	11,544	

(State Agency or Group)

(Institution or Unit)

(Program No. and Title)

Dept Agency	Collective Bargaining Provision	Sub- Object	Program	***** BARGAINING UNITS *****									All Units	Non Bargaining	TOTAL
				A	B	C	D	E	F	G	H	I			
	New/Replacement Uniforms	0912	H00E0101	-	-	-	-	-	-	-	-	-	-	750	750
	General Funds			-	-	-	-	-	-	-	-	-	-	420	420
	Special Funds			-	-	-	-	-	-	-	-	-	-	-	-
	Federal Funds			-	-	-	-	-	-	-	-	-	-	-	-
	Reimbursable Funds			-	-	-	-	-	-	-	-	-	-	330	330
	New/Replacement Uniforms	0912	TOTAL	37,281	909	-	-	-	-	-	36,502	35,000	-	750	110,442
	General Funds			24,987	619	-	-	-	-	-	25,817	24,745	-	420	76,588
	Special Funds			190	10	-	-	-	-	-	-	-	-	-	200
	Federal Funds			825	15	-	-	-	-	-	662	631	-	-	2,133
	Reimbursable Funds			11,279	265	-	-	-	-	-	10,023	9,624	-	330	31,521

**COMPREHENSIVE REPORTING OF SERVICES TO CHILDREN, YOUTH AND FAMILIES (CYF);
AND MAJOR PUBLICLY FUNDED PROGRAMS FOR THE AGED**

The Governor's Allowance Book contains Appendices that report the budgeted costs for Services to Children, Youth, and Families (Appendix K) and Major Programs for the Aged (Appendix N). Instructions are outlined below to provide consistent guidelines for capturing and reporting these costs in a consistent manner.

Services to Children, Youth, and Family (Appendix K)

The attached report (CHILD) located on pages 75-88 identifies the programs and sub-programs used to develop the FY 2005 Appendix K data. The report includes columns listing numbers from 1 to 8 that represent the results areas to be achieved by the funding. The numbers correlate to the results areas as follows:

1. Babies Born Healthy
2. Healthy Children
3. Children Entering School Ready to Learn
4. Children Successful in School
5. Children Completing School
6. Children Safe in Their Families and Communities
7. Stable and Economically Independent Families
8. Non-applicable (do not use)

The respective agencies are requested to use these programs/subprograms to budget for appropriate costs (FY 2004 actual, FY 2005 appropriation and/or FY 2006 request) for these CYF services in the FY 2006 budget. If a program is to be added, you will need to provide the following information:

1. **Create a program and subprogram in HOBOS or electronic format to identify the costs for the new service.**
2. **Identify the appropriate result areas to be achieved by the funding. You may identify more than one results area for the same program/sub-program with the exception of results area number 3 - Children Entering School Ready to Learn. Funding must be identified separately for this results area.**
3. **Notify your assigned budget analyst of the new subprogram.**
4. **Please include a DA-2 form outlining the addition or deletion of any sub-programs impacting these services. Provide a brief explanation for the change. Include the form in the beginning of the program.**

Services to Children and Youth
APPENDIX K

SUBPROG	SUBPROG NAME	FY2004	FY2005	81	82	83	84	85	86	87
D14A14010000		5500204	5720657		X		X	X	X	X
D15A05059990		0	0			X				
D15A05059991		0	0	X	X		X	X	X	X
M00F0203E322	IMMUNIZATION	4210580	4442112			X				
M00F0302X201	MATERNAL AND PERINATAL HEALTH	2773610	2366759	X						
M00F0302X202	FAMILY PLANNING	12667733	12779754	X						
M00F0302X205	FETAL AND INFANT MORTALITY REVIEW	0	0	X						
M00F0302X206	PREGNANCY RISK ASSESSMENT MONITORING SYSTEM(PRAMS)	103590	101030	X						
M00F0302X210	CHILD HEALTH PROGRAM	4255729	4219342		X					
M00F0302X212	MODEL PARENT-INFANT CENTER	810397	810397			X				
M00F0302X213	SERVICE SYSTEM DEVELOPMENT INITIATIVE (SSDI)	43638	99992		X					
M00F0302X217	ABSTINENCE EDUCATION	523591	536169	X						
M00F0302X220	CHILDREN'S MEDICAL SERVICES	391632	413685			X				
M00F0302X230	GENETICS AND CHILDREN W/ SPECIAL HEALTH CARE NEEDS	3812565	3907488			X				
M00F0302X270	WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM	53136002	56276603	X	X					
M00F0306X650	DENTAL HEALTH	1481054	1360258		X					
M00F0306X662	KIDS IN SAFETY SEATS	129733	123939		X				X	
M00F0306X668	STATEWIDE YOUTH MOVEMENT AGAINST TOBACCO USE	388663	388664		X					
M00F0401G505	HIV HEALTH SVCS-HRSA PEDIATRIC SVCS (FF)	968149	984408		X					
M00L0101M106	CHILDREN AND ADOLESCENT SERVICES	587368	721730		X		X			
M00L0102M226		68664	0		X					
M00L0102M234	MD JUVENILE JUSTICE MH TREATMENT PROG	0	0		X					
M00L0401MC40	RESIDENTIAL UNIT - ADOLESCENTS	1030876	1044744		X					
M00L0501MD01	GENERAL ADMINISTRATION	324826	564791		X		X	X		
M00L0501MD02	PERSONNEL SERVICES	114181	119399		X		X	X		
M00L0501MD03	FISCAL SERVICES	145074	149455		X		X	X		
M00L0501MD04	COMMUNICATION	47963	55473		X		X	X		
M00L0501MD05	PROCUREMENT SERVICES	43177	44010		X		X	X		
M00L0501MD06	VOLUNTEER SERVICES	45961	50071		X		X	X		
M00L0501MD08	DONATED FUNDS	5000	5000		X		X	X		
M00L0501MD10	INFORMATION TECHNOLOGY	74200	78346		X		X	X		
M00L0501MD20	FOOD ADMINISTRATION AND PREPARATION	546917	551622		X		X	X		

Services to Children and Youth
APPENDIX K

SUBPROG	SUBPROG NAME	FY2004	FY2005	81	82	83	84	85	86	87
M00L0501MD30	PLANT ADMINISTRATION AND MAINTENANCE	473939	492142		X		X	X		
M00L0501MD31	PLANT UTILITIES OPERATIONS	214546	215823		X		X	X		
M00L0501MD32	GROUNDS MAINTENANCE OPERATIONS	3563	7643		X		X	X		
M00L0501MD33	TRANSPORTATION SERVICES	16209	19406		X		X	X		
M00L0501MD34	PLANT PROTECTION	98483	100264		X		X	X		
M00L0501MD35	HOUSEKEEPING OPERATIONS	151950	157865		X		X	X		
M00L0501MD36	LAUNDRY AND LINEN OPERATIONS	46902	47682		X		X	X		
M00L0501MD40	RESIDENTIAL UNITS	2476754	2429947		X		X	X		
M00L0501MD41	EDUCATION SERVICES	1966847	1986269		X		X	X		
M00L0501MD42	CLINICAL SERVICES	944147	969650		X		X	X		
M00L0501MD68	HEALTH SUITE	169432	222047		X		X	X		
M00L0501MD70	PATIENT CARE SUPERVISION	544294	545300		X		X	X		
M00L0501MD71	ADMISSION & PREADMISSION SERVICES	105129	60362		X		X	X		
M00L0501MD72	CENTRAL NURSING-HOSPITAL SUPP	226815	230517		X		X	X		
M00L0501MD73	INTENSIVE RESIDENTIAL-PATIENT CARE	176183	179196		X		X	X		
M00L0501MD74	EXTENDED DAY TREATMENT-PATIENT CARE	210471	298582		X		X	X		
M00L0501MD76	MEDICAL RECORDS	49096	50161		X		X	X		
M00L0501MD81	ACTIVITY THERAPY	264847	185965		X		X	X		
M00L0501MD91	DAY TREATMENT SERVICES	502137	504272		X		X	X		
M00L0601ME41	ADOLESCENT ACUTE CARE	2008553	1950048		X					
M00L1101MK01	GENERAL ADMINISTRATION	413330	652930		X		X	X		
M00L1101MK02	PERSONNEL SERVICES	128971	122358		X		X	X		
M00L1101MK03	FISCAL SERVICES	190577	191873		X		X	X		
M00L1101MK04	COMMUNICATIONS	89217	107397		X		X	X		
M00L1101MK05	PROCUREMENT SERVICES	82382	83455		X		X	X		
M00L1101MK06	VOLUNTEER SERVICES	145875	145826		X		X	X		
M00L1101MK08	DONATED FUNDS ACCOUNT	6332	5545		X		X	X		
M00L1101MK11	EDUCATION AND TRAINING	68192	67846		X		X	X		
M00L1101MK13	PSYCHOLOGY INTERN PROGRAM	102264	101854		X		X	X		
M00L1101MK20	FOOD ADMINISTRATION AND PREPARATION	1177126	1191681		X		X	X		
M00L1101MK30	PLANT ADMINISTRATION AND MAINTENANCE	246950	294496		X		X	X		
M00L1101MK31	PLANT UTILITIES OPERATIONS	420834	439743		X		X	X		

Services to Children and Youth
APPENDIX K

SUBPROG	SUBPROG NAME	FY2004	FY2005	81	82	83	84	85	86	87
M00L1101MK32	GROUNDS MAINTENANCE OPERATIONS	54373	59738		X		X	X		
M00L1101MK33	TRANSPORTATION SERVICES	102819	93562		X		X	X		
M00L1101MK34	PLANT PROTECTION	106824	114282		X		X	X		
M00L1101MK35	HOUSEKEEPING OPERATIONS	511582	478545		X		X	X		
M00L1101MK36	LAUNDRY AND LINEN OPERATIONS	6697	37928		X		X	X		
M00L1101MK40	RESIDENTIAL UNITS	3426362	3435746		X		X	X		
M00L1101MK41	EDUCATION SERVICES	1384454	1397645		X		X	X		
M00L1101MK42	CLINICAL SERVICES	2117570	2055647		X		X	X		
M00L1101MK68	HEALTH SUITE	267871	256649		X		X	X		
M00L1101MK71	ADMISSION & PREADMISSION SERVICES	44267	44461		X		X	X		
M00L1101MK76	MEDICAL RECORDS	91659	50264		X		X	X		
M00L1101MK81	ACTIVITY THERAPY	60958	62781		X		X	X		
M00L1101MK82	SPEECH & HEARING SERVICES	75527	76046		X		X	X		
M00L1101MK91	DAY TREATMENT	347227	411920		X		X	X		
M00L1401MN01	GENERAL ADMINISTRATION	432499	514565		X		X	X		
M00L1401MN02	PERSONNEL SERVICES	62485	63751		X		X	X		
M00L1401MN03	FISCAL SERVICES	104683	46485		X		X	X		
M00L1401MN04	COMMUNICATIONS	48368	91350		X		X	X		
M00L1401MN05	PROCUREMENT SERVICES	41444	42269		X		X	X		
M00L1401MN06	VOLUNTEER SERVICES	0	0		X		X	X		
M00L1401MN08	DONATED FUNDS ACCOUNT	2500	2500		X		X	X		
M00L1401MN11	EDUCATION & TRAINING PROGRAMS	64357	64665		X		X	X		
M00L1401MN20	DIETARY	304786	308136		X		X	X		
M00L1401MN30	PLANT ADMIN & MAINTENANCE	287723	245593		X		X	X		
M00L1401MN31	PLANT UTILITIES OPERATIONS	118626	150935		X		X	X		
M00L1401MN33	TRANSPORTATION SERVICES	9130	28257		X		X	X		
M00L1401MN35	HOUSEKEEPING OPERATIONS	83307	88358		X		X	X		
M00L1401MN40	RESIDENTIAL UNITS	1788989	1770588		X		X	X		
M00L1401MN41	EDUCATIONAL SERVICES	658495	658495		X		X	X		
M00L1401MN42	CLINICAL SERVICES	1347204	1386535		X		X	X		
M00L1401MN68	HEALTH SUITE	470418	481232		X		X	X		
M00L1401MN71	ADMISSION & PREADMISSION SERVICES	64294	66158		X		X	X		

**Services to Children and Youth
APPENDIX K**

SUBPROG	SUBPROG NAME	FY2004	FY2005	81	82	83	84	85	86	87
M00L1401MN76	MEDICAL RECORDS	35308	37378		X		X	X		
M00L1401MN81	ACTIVITY THERAPY	90522	78342		X		X	X		
M00M0102P206	SUMMER PROGRAMS	317744	317743				X			
M00Q0102T216	MD CHILDREN'S HEALTH PROGRAM	598894	307704		X					
M00Q0103T337	SOBRA-WOMEN	203577376	227821339	X						
M00Q0103T338	MD PRE-NATAL PLUS	287351025	330160642		X					
M00Q0103T340	TCA-ADULT	308712328	273565067		X					
M00Q0103T341	TCA-CHILD	0	0		X					
M00Q0103T370	SUBSIDIZED ADOPTIONS	2394495	2071872		X					
M00Q0103T389	FAMILY PLANNING	3484136	3803810	X						
M00Q0104T411	OUTREACH & CARE COORDINATION	3718360	3811172		X					
M00Q0104T412	CHILDREN'S SERVICES	706664	710591		X					
M00Q0107T701	MCHP PROVIDER REIMBURSEMENTS	139698951	107061025		X					
M00Q0107T702		6506702	11229451		X					
M00Q0107T703	MCHP ADMINISTRATION	7724249	6634249		X					
N00B00042A00	EXECUTIVE DIRECTOR	1354594	2799952						X	
N00B00042A25	OFFICE OF MANAGEMENT SERVICES	246606	262637						X	
N00B00042A26	BUDGET & CENTRAL SERVICES	293748	247994						X	
N00B00042A29	GENERAL SERVICES	112662	112662						X	
N00B00042A51	OFFICE OF SPECIAL SERVICES	244780	143376						X	
N00B00042A52	PURCHASED TRAINING	813197	815436						X	
N00B00042A53	EVALUATION & QUALITY ASSURANCE	182836	117577						X	
N00B00042A54	RESEARCH	394806	414807						X	
N00B00042A55	CONTRACTS AND PROCUREMENTS	226078	237104						X	
N00B00042A57	OFFICE AUTOMATION	74778	77017						X	
N00B00042A62	FIELD TRAINING INITIATIVE	2739832	2739832						X	
N00B00042B00	OFC OF CHILDREN & FAMILY SERVICES	285620	165767							X
N00B00042B02	FAMILY PRESERVATION	65330	2720							X
N00B00042B03	CASEY FAMILY TO FAMILY GRANT	0	0							X
N00B00042B08	CHILD PLACEMENT RESOURCES	0	0							X
N00B00042B09	OUT OF STATE CHILD PLACEMENTS	213954	223260							X
N00B00042B10	FOSTER CARE	1036900	1144127						X	

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SUBPROG	SUBPROG NAME	FY2004	FY2005	81	82	83	84	85	86	87
N00B00042B11	SPECIALIZED FC LICENSING	205481	147650						X	
N00B00042B13	LICENSING, CONTRACTS, & MONITORING	430548	465211							X
N00B00042B15	SERVICES TO MEDICALLY FRAGILE CHILDREN	152449	156541							X
N00B00042B16	INDEPENDENT LIVING	278034	280536						X	
N00B00042B17	YOUTH DEVELOPMENT STATE COLLAB DEMO PROJECT	99553	101742							X
N00B00042B18	IV-E	617831	599737							X
N00B00042B20	MANAGED CARE EVALUATION - ENDS 9/30/05	0	0							X
N00B00042B25	MANAGED CARE	0	0							X
N00B00042B30	ADOPTIONS	1315695	1309885						X	
N00B00042B50	CHILD PROTECTIVE SERVICES	2895331	2458410							X
N00B00042B53	TREATMENT DEMO PROJECT EVALUATION	142000	222339						X	
N00B00042B55	PS PURCHASED SERVICES	211864	214958						X	
N00B00042B57	CHILDREN'S JUST ACT GRANT	311041	311041						X	
N00B00042B66	CHILD ABUSE GRANT-PART I	486861	405010						X	
N00B00042B67	CHILD ABUSE GRANT-PART II	62925	0							X
N00B00042B70	KINSHIP CARE/SEFC	5977	5977							X
N00B00042B80	FAMILY SERVICES	130943	148948						X	
N00B00042B81	CHOICE AND INFANTS & TODDLERS	0	0							X
N00B00042B90	FED FAM PRES SUPP GRP	4601731	4611559						X	
N00B00042C61	FAMILY SUPPORT CENTERS/POS	4847420	4847420			X				
N00B00042D75	CLIENT INFORMATION SYSTEM (CIS)	1858	1858						X	
N00B00042D86	SACWIS/MD CHESSIE	0	0						X	
N00C01043D00	LEGAL SERVICES-PROGRAM MANAGEMENT	268978	289852						X	
N00C01043D01	LEGAL SERVICES-CONTRACTS FOR CHILDREN	7797276	12541314						X	
N00C01073G05	EMERGENCY NEEDS	1085070	508377			X				
N00C01073G06	RESPONSIBLE CHOICES DEMO PROJECT	874913	496751			X				
N00C01073G08	ACCESS AND VISITATION PROGRAM	166220	172830			X				
N00C01113K21	CHILD FIRST AUTHORITY	476748	476748							X
N00D01014A00	CHILD CARE ADMINISTRATION	800146	720324			X				
N00D01014C00	LICENSING/REGISTRATION	1233668	1156356			X				
N00D01014C20	CCA-TANF FUNDING	55272	57513						X	
N00D01014C30	FAMILY DAY CARE DIRECT GRANT	118899	118899			X				

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N00D01014C39	HEALTH SYSTEMS DEVELOPMENT IN CHILD CARE	75000	75000			X				
N00D01014C50	REGIONAL OPERATIONS	10496918	10399477			X				
N00D01014C57	CCDF DISCRETIONARY	345	0						X	
N00D01014C67	CCDF DISCRETIONARY YEAR 3	378050	299576						X	
N00D01014C70	CCDF DISCRETIONARY YEAR 4	0	2177						X	
N00D01014C75	MD SCHOOL-AGE OPPORTUNITY FUND	3714480	0						X	
N00D01014C76	BALTIMORE CITY AFTER SCHOOL PROGRAM	0	0						X	
N00D01014C90	OFFICE OF CREDENTIALLING	264026	269010			X				
N00D01014D00	ENFORCEMENT ACTIVITIES	473738	411124			X				
N00D01014E00	MANAGE PDC-ADM COSTS	702333	866672						X	
N00D01014E20	ST CC RES CTR NETWORK CONTRACT COSTS	3666318	3807823			X				
N00G00017A01	MEDICAL PAYMENTS	235153	75500							X
N00G00017A02	FOS PAR CHILDREN	879584	1306798							X
N00G00017A03	SPECIAL NEEDS-FC	592061	724500							X
N00G00017A04	FLEX FUNDS	1975749	1875749							X
N00G00017A06	SUPER FLEX FUNDS	5098064	4798064							X
N00G00017A10	MAINTENANCE PAYMENTS	208576368	245456049							X
N00G00037C00	ALLOCATED CHILD WELFARE SERVICES	281837	2851107						X	
N00G00037C01	A1LEGANY	3394933	3588908						X	
N00G00037C02	ANNE ARUNDEL	8226298	8660857						X	
N00G00037C03	BALTIMORE COUNTY	9701406	10534800						X	
N00G00037C04	CALVERT	1318284	1435713						X	
N00G00037C05	CAROLINE	1176395	1233538						X	
N00G00037C06	CARROLL	2287056	2518945						X	
N00G00037C07	CECIL	3365920	3395937						X	
N00G00037C08	CHARLES	3179470	3290747						X	
N00G00037C09	DORCHESTER	1321708	1516701						X	
N00G00037C10	FREDERICK	3221107	3562182						X	
N00G00037C11	GARRETT	1383586	1507048						X	
N00G00037C12	HARFORD	4292448	4205588						X	
N00G00037C13	HOWARD	3182350	3558026						X	
N00G00037C14	KENT	692155	683023						X	

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SUBPROG	SUBPROG NAME	FY2004	FY2005	81	82	83	84	85	86	87
N00G00037C15	MONTGOMERY	8541123	8713221						X	
N00G00037C16	PRINCE GEORGE'S	12013979	12443647						X	
N00G00037C17	QUEEN ANNE'S	1112473	1235641						X	
N00G00037C18	ST. MARY'S	2468551	2292282						X	
N00G00037C19	SOMERSET	1317691	1406010						X	
N00G00037C20	TALBOT	1302848	1399982						X	
N00G00037C21	WASHINGTON	4947636	5053246						X	
N00G00037C22	WICOMICO	2133813	2297184						X	
N00G00037C23	WORCESTER	1618611	1582451						X	
N00G00037C24	BALTIMORE CITY	60244154	62081645						X	
N00G00037C26	COMM BASED FAM SUPP SVCS	0	0							X
N00G00037C27	FAMILY PRESERVATION	1743044	2359187							X
N00G00037C32	INDEPENDENT LIVING	827205	914224							X
N00G00037C33	FAMILY REUNIFICATION	387	387							X
N00G00037C34	ASFA SUPPORTIVE SERVICES-LOCAL	54	54						X	
N00G00037C36	DRUG ADDICTED NEWBORNS-SB512	0	0							X
N00G00037C39	BACKGROUND CHECKS-CAREGIVERS-SEFC	2228	2228							X
N00G00037C42	FOSTER CARE SERVICES-100% LF	14228	16083							X
N00G00037C48	FAM NOW/IFS-REIM FROM OCYF	0	0						X	
N00G00037C51	CHILDREN'S JUSTICE ACT GRANT	0	0						X	
N00G00037C52	COLLEGE STUDENT WORKER PROJECT	56784	56784						X	
N00G00037C60	FAMILY SUPPORT CENTERS	2599414	2528853			X				
N00G00037C67	CECIL CO LOCAL ONLY-CWS	0	0						X	
N00G00037C74	KENT CO. YOUNG FATHERS/MEDIATION	48761	51221						X	
N00G00037C76	KENT CO. FAMILIES NOW/IFS	0	0						X	
N00G00037C89	CW LOCAL/FEDERAL	682848	672753						X	
N00G00037C90	CW LOCAL ONLY	154105	106352							X
N00G00037C96	SEFC-25% LAG EMOT/PHYS DEVEL	25645	26773							X
N00G00067F51	HEAD START COLLABORATION GRANT	0	0			X				
N00G00067F52	RESPONSIBLE FATHERS DEMONSTRATION GRANT	0	0			X				
N00G00087H99	PA PAYMENTS	164584078	171552865							X
N00G00097I95	CCDF CHILD CARE	109173616	111835167							X

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SUBPROG	SUBPROG NAME	FY2004	FY2005	81	82	83	84	85	86	87
N00G00097I97	POC CERTIFICATE PROGRAM CONTRACTS	0	0							X
N00G00097I98	POC QUAL IMP CONTRACTS	0	0							X
N00G00097I99	LOCAL DAY CARE SUBSIDIES	0	0							X
R00A02010100		#####	2114566822				X			
R00A02020200		350797986	488097364				X	X		
R00A02020201		19262500	19262500			X				
R00A02030300		391585761	411618218				X	X		
R00A02040400		20992615	20262745		X		X	X	X	
R00A02050500		6863043	7263043				X			
R00A02070700		220206918	272803637				X	X	X	
R00A02070701	INFANTS AND TODDLERS	5199999	5199999			X				
R00A02080800		234000000	243694625						X	
R00A02080801	PRESCHOOL SPECIAL EDUCATION	7025000	7025000			X				
R00A02080802	INFANTS AND TODDLERS	5700000	7100000			X				
R00A02090900		534829	954829				X	X		
R00A02101000		0	51000				X			
R00A02111100		2000000	0		X					
R00A02121200		170403797	153447363		X		X			
R00A02121201	EVEN START	2596462	2255000			X				
R00A02121202	EAST COAST MIGRANT HEAD START	250000	241374			X				
R00A02131300		19976868	20471188				X	X		
R00A02141400		10695263	9962240		X		X	X		
R00A02151500		4103842	4995834				X	X		
R00A02181800		17106070	16102493				X	X		
R00A02202000		28186032	21139524				X	X		
R00A02222200		0	0				X	X		
R00A02222269	EXTENDED ELEMENTARY EDUCATION PROGRAM	0	0			X				
R00A02232300		0	0				X			
R00A02242400		38870353	51298591				X	X		X
R00A02272700		147894083	182281941				X	X		
R00A02313100		29226188	29679432				X	X		
R00A02323200		13944964	14177084				X	X		

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R00A02393900		167009034	175534529				X	X		
R00A02454500		0	0				X			
R00A02525200		883139	6020291				X			
R00A02535300		18021602	13608313				X	X		
R00A02545400		19793427	15568427							X
R00A02555500		48149227	46460075		X		X	X		
R00A02565600		5313564	20894314				X	X		
R00A02575700		0	0				X	X		
R00A02575701	JUDY HOYER CENTERS	10575000	10575000			X				
R00A02585800		3000000	3000000			X				
R00A03019101		13688798	14205405		X		X	X		
R00A03029102		722651	722999				X	X		
R00A03039103		3406224	3619224				X	X		
R00A03049104		2910000	2910000				X	X		
R00A03059105		2860237	2860237				X	X		
R00A04019501	HEAD START	0	0			X				
R00A04019502	HEALTH FAMILIES/HOME VISITING	5100950	5100950			X				
R00A04019599		68658397	57618099				X	X		
R00A04029598		0	0			X				
R00A04029599		0	0				X	X		
R99E01001100	GENERAL ADMINISTRATION	1826562	1858303				X	X		
R99E01001200	INSTRUCTION	9810818	10100452				X	X		
R99E01001300	DIETARY SERVICES	552418	551603				X	X		
R99E01001400	PLANT OPERATION AND MAINTENANCE	1804742	2111451				X	X		
R99E01001500		512457	561281			X				
R99E01001600	ENHANCED PROGRAM	801684	683692				X	X		
R99E02002100	GENERAL AMINISTRATION	272723	295331					X	X	X
R99E02002200	INTRUCTION	4339001	4642615					X	X	X
R99E02002300	DIETARY SERVICES	289046	278447					X	X	X
R99E02002400	PLANT OPERATION AND MAINTENANCE	1209385	1245943					X	X	X
R99E02002500		636602	665424			X				
R99E02002600	ENHANCED PROGRAM	1057252	1113774					X	X	X

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V00D01011111	EXECUTIVE DIRECTION	809201	789010					X	X	X
V00D01011113	FAIR PRACTICES	164320	169301					X	X	X
V00D01011117	OFFICE OF THE PRINCIPAL COUNSEL	453828	470118					X	X	X
V00D01011118	SPECIAL FUND ACCOUNT	6000	6000					X	X	X
V00D01011126	INFORMATION	312378	177029					X	X	X
V00D01011150	INDEPENDENT MONITORS	0	0					X	X	X
V00D01011160	FISCAL PLANNING AND MANAGEMENT	1888590	1774810					X	X	X
V00D02011202	EXECUTIVE DIRECTION	175789	193662						X	
V00D02011211	PERSONNEL SERVICES	1050269	1368714					X	X	
V00D02011222	CAPITAL PLANNING AND FACILITIES MAINTENANCE	4751773	5034974					X	X	
V00D02011260	PROCUREMENT	431939	351838					X	X	
V00D02011270	GRANTS MANAGEMENT	0	0					X	X	
V00D02011280	INFORMATION TECHNOLOGY	3485352	3210438					X	X	
V00D02011290	PROFESSIONAL DEVELOPMENT AND TRAINING	1021827	932910					X	X	
V00D02021278		0	0					X	X	
V00D03011302	EXECUTIVE DIRECTION	291554	363403					X	X	
V00D03011310	CHILD ADVOCACY/INVESTIGATIONS	630389	920559					X	X	
V00D03011320	AUDITING	531195	889758					X	X	
V00D03011330	PROFESSIONAL STANDARDS	682493	67022					X	X	
V00D03011340	MANAGEMENT SERVICES	35346	38425					X	X	
V00E01015004	EXECUTIVE DIRECTION	1121122	2176651					X	X	
V00E01015012	TRANSPORTATION	1950894	1571050					X	X	
V00E0101502B	EDUCATION SERVICES-BCJJC	656231	36662					X	X	
V00E0101502H	SUBSTANCE ABUSE	0	0		X		X		X	
V00E0101502L	EDUCATION SERVICES-LESCC	167095	30000					X	X	
V00E0101502W	EDUCATION SERVICES-WMCC	142114	50000					X	X	
V00E01015020	EDUCATION SERVICES	5916831	6079841					X	X	
V00E01026105	CHARLES H. HICKEY, JR. SCHOOL	15129944	17129944					X	X	
V00E01026110	VICTOR CULLEN ACADEMY	32156	148000					X	X	
V00E01026115	O'FARRELL YOUTH CENTER	2844035	2867225					X	X	
V00E01026120	HURLOCK	0	0					X	X	
V00E01026125	MT. CLARE HOUSE	910000	910000					X	X	

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V00E01026130	INDEPENDENT LIVING	5000	5000					X	X	
V00E01026135	STRUCTURED SHELTER CARE	1749164	1893793					X	X	
V00E0103621H	SUBSTANCE ABUSE	0	0	X			X		X	
V00E01036210	GENERAL ADMINISTRATION	3444821	3154505					X	X	
V00E01036212	MAINTENANCE	0	0					X	X	
V00E01036213	EDUCATION	0	0					X	X	
V00E01036214	HEALTH	0	0	X			X		X	
V00E01036216	DIETARY	0	0	X			X		X	
V00E01036217	MENTAL HEALTH AND SUBSTANCE ABUSE	0	0	X			X		X	
V00E01036250	SHELTER CARE-RESIDENTIAL SERVICES	0	60048					X	X	
V00E01036260	DETAINED-RESIDENTIAL SERVICES	3672026	5532785					X	X	
V00E01046310	GENERAL ADMINISTRATION	125047	179350					X	X	
V00E01046370	COMMITTED-RESIDENTIAL SERVICES	615031	554865					X	X	
V00E01056410	GENERAL ADMINISTRATION	225246	184689					X	X	
V00E01056450	SHELTER CARE-RESIDENTIAL SERVICES	1243885	1109778					X	X	
V00E01056455	LIVING CLASSROOMS-RESIDENTIAL SERVICES	172944	143509					X	X	
V00E01056458		0	430047					X	X	
V00E01066510	GENERAL ADMINISTRATION	1082153	1263828					X	X	
V00E01066520	MAPLE RUN-RESIDENTIAL SERVICES	0	0					X		
V00E01066530	GREENRIDGE-RESIDENTIAL SERVICES	1441293	1372953					X	X	
V00E01066540	SAVAGE MOUNTAIN-RESIDENTIAL SERVICES	826126	1117445					X	X	
V00E01066550	MEADOW MOUNTAIN-RESIDENTIAL SERVICES	933064	867089					X	X	
V00E0106656H	SUBSTANCE ABUSE	0	0	X			X		X	
V00E01066560	BACKBONE-RESIDENTIAL SERVICES	1214709	1111032					X	X	
V00E01066570	WASHINGTON COUNTY HOLDOVER-RESIDENTIAL SERVICES	0	0					X	X	
V00E01076610	GENERAL ADMINISTRATION	311100	334500					X	X	
V00E01076660	DETAINED-RESIDENTIAL SERVICES	1617875	1358741					X	X	
V00E01086710	GENERAL ADMINISTRATION	231280	337627					X	X	
V00E01086712	MAINTENANCE	0	0					X	X	
V00E01086713	EDUCATION	0	0					X	X	
V00E01086714	HEALTH	0	0	X			X		X	
V00E01086716	DIETARY	0	0	X			X		X	

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V00E01086717	MENTAL HEALTH AND SUBSTANCE ABUSE	0	0	X			X		X	
V00E01086760	DETAINED-RESIDENTIAL SERVICES	1182169	1876349					X	X	
V00E01096810	GENERAL ADMINISTRATION	94713	100869					X	X	
V00E01096860	DETAINED-RESIDENTIAL SERVICES	798068	706478					X	X	
V00E01106910	GENERAL ADMINISTRATION	195434	109277					X	X	X
V00E01106912	MAINTENANCE	0	0					X	X	
V00E01106913	EDUCATION	0	0					X	X	
V00E01106914	HEALTH	0	0	X			X		X	
V00E01106916	DIETARY	0	0	X			X		X	
V00E01106960	DETAINED-RESIDENTIAL SERVICES	1460537	2286914					X	X	X
V00E01117014	GENERAL ADMINISTRATION	655097	940774					X	X	
V00E01117018		75000	75000					X	X	X
V00E01117050	SHELTER CARE-RESIDENTIAL SERVICES	388797	394756					X	X	X
V00E01117060	DETAINED-RESIDENTIAL SERVICES	3646641	3442170					X	X	X
V00E01117070	COMMITTED-RESIDENTIAL SERVICES	901821	713491					X	X	X
V00E01127110	GENERAL ADMINISTRATION	575620	705174					X	X	X
V00E01127160	DETAINED-RESIDENTIAL SERVICES	1987245	1983477					X	X	X
V00E01127170	COMMITTED-RESIDENTIAL SERVICES	269854	146258					X	X	X
V00E02012204	EXECUTIVE DIRECTION	386617	353174						X	
V00E02012210	PROGRAM DEVELOPMENT	418225	21916						X	
V00E02012220	INTAKE & PLACEMENT	221000	0						X	
V00E02012225		640073	569829					X	X	
V00E0201223B	MEDICAL-BCJJC	1211520	3388	X			X		X	
V00E0201223L	MEDICAL-LESCC	227597	0	X			X		X	
V00E0201223W	MEDICAL-WMCC	336597	13000	X			X		X	
V00E02012230	SOMATIC HEALTH SERVICES	4121150	5300943	X			X		X	
V00E0201225B	DIETARY-BCJJC	857883	305000	X			X		X	
V00E0201225L	DIETARY-LESCC	170000	70000	X			X		X	
V00E0201225W	DIETARY-WMCC	366854	146037	X			X		X	
V00E02012250	OFFICE OF DIETARY SERVICES	3740941	4205068	X			X		X	
V00E0201227B	MENTAL HEALTH-BCJJC	46282	6400	X			X		X	
V00E0201227H	SUBSTANCE ABUSE	0	0	X			X		X	

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V00E0201227W	MENTAL HEALTH-WMCC	16500	10500		X		X		X	
V00E02012270	MENTAL HEALTH SERVICES	3058382	3877533		X		X		X	
V00E0201231B	SUBSTANCE ABUSE-BCJJC	75618	0		X		X		X	
V00E0201231H	SUBSTANCE ABUSE SERVICES	1518047	1321058		X		X		X	
V00E0201233H	DRUG COURTS	1466506	2105036		X		X		X	
V00E03014000	COMMUNITY JUSTICE SUPERVISION-EXECUTIVE DIRECTION	1150657	1804009					X	X	X
V00E03014034	INTENSIVE AFTERCARE	0	0					X	X	X
V00E0301411H	AREA I-SUBSTANCE ABUSE	0	0		X		X		X	
V00E03014110	AREA I-COMMUNITY JUSTICE SUPERVISION	13445908	12267154					X	X	X
V00E03014113		0	1087874					X	X	X
V00E03014210	AREA II-COMMUNITY JUSTICE SUPERVISION	7452285	7546158					X	X	X
V00E0301431H	AREA III-SUBSTANCE ABUSE	0	0		X		X		X	
V00E03014310	AREA III-COMMUNITY JUSTICE SUPERVISION	6351738	6325349					X	X	X
V00E03014410	AREA IV-COMMUNITY JUSTICE SUPERVISION	4366568	3939915					X	X	X
V00E03014510	AREA V-COMMUNITY JUSTICE SUPERVISION	10499838	9660936					X	X	X
V00E03014610	COMMUNITY DETENTION	3240447	3912978					X	X	X
V00E03014615	COMMUNICATIONS CENTER	133912	0					X	X	X
V00E03014710	COMMUNITY RESOURCE DEVELOPMENT	673788	770135					X	X	X
V00E0301919A	NON-RESIDENTIAL PURCHASE OF CARE-AREA I	3840767	3596083					X	X	
V00E0301919B	NON-RESIDENTIAL PURCHASE OF CARE-AREA II	924472	880777					X	X	
V00E0301919C	NON-RESIDENTIAL PURCHASE OF CARE-AREA III	1095179	1110484					X	X	
V00E0301919D	NON-RESIDENTIAL PURCHASE OF CARE-AREA IV	192744	223326					X	X	
V00E0301919E	NON-RESIDENTIAL PURCHASE OF CARE-AREA V	2040218	1759639					X	X	
V00E0301919H	NON-RESIDENTIAL PURCHASE OF CARE-SUBSTANCE ABUSE	0	0					X	X	
V00E03019191	STATEWIDE EVALUATIONS	0	0					X	X	
V00E03019292	FAMILY SHELTER CARE	10000	0					X	X	
V00E03019393	FOSTER CARE	275000	140000					X	X	
V00E0301949A	RESIDENTIAL-PER DIEMS AREA I	3975430	3975430					X	X	
V00E0301949B	RESIDENTIAL-PER DIEMS AREA II	3179994	3179994					X	X	
V00E0301949C	RESIDENTIAL-PER DIEMS AREA III	1919497	4133702					X	X	
V00E0301949D	RESIDENTIAL-PER DIEMS AREA IV	1960399	1960399					X	X	
V00E0301949E	RESIDENTIAL-PER DIEMS AREA V	4896457	4896457					X	X	

Services to Children and Youth
APPENDIX K

SUBPROG	SUBPROG NAME	FY2004	FY2005	81	82	83	84	85	86	87
V00E03019494	PER DIEMS-RESIDENTIAL	0	6000000					X	X	
V00E0301959A	RESIDENTIAL-PER DIEMS CO-FUNDED AREA I	1059357	1059357					X	X	
V00E0301959B	RESIDENTIAL-PER DIEMS CO-FUNDED AREA II	831549	831549					X	X	
V00E0301959C	RESIDENTIAL-PER DIEMS CO-FUNDED AREA III	541575	541575					X	X	
V00E0301959D	RESIDENTIAL-PER DIEMS CO-FUNDED AREA IV	550985	550985					X	X	
V00E0301959E	RESIDENTIAL-PER DIEMS CO-FUNDED AREA V	1226418	1226418					X	X	
V00E03019595	CO-FUNDED-RESIDENTIAL	3500000	3500000					X	X	

Major Programs for the Aged (Appendix N)

Appendix N (page 91) included in the annual publication of the Governor's Operating Budget, provides a comprehensive list of all Major Publicly Funded Programs for the Aged Administered by the State of Maryland. Estimated spending in both discrete projects and programmatic spending is reported for three fiscal years (actual, appropriation, and allowance). The following instructions are provided for reporting agency spending and percentage allocations within the FY 2006 budget request:

Reporting Requirements

Agencies that have spending for Major Publicly Funded Programs for the Aged must include a DA-2 form outlining the following information:

- 1. The appropriate 8-digit appropriation program and/or 4-digit subprogram in which spending will be included for the elderly. Please include the name of the program and/or sub-program, the appropriate activity category and type of service provided.**
- 2. The total amount of spending for the FY 2004 actual, FY 2005 appropriation, and FY 2006 request at the reporting level as outlined in item 1.**
- 3. In the event that only a portion of the total program is allocated to services provided to the elderly, the agency should include the percentage allocation along with a brief explanation of the assumption for using that particular percentage.**
- 4. The form should be summarized by total for the department and should be included along with the departmental summary pages in the beginning of the budget request.**

The estimates should not be developed by applying statistical measures to gross program costs, and should not include indirect costs associated with the administration of programs.

The scheduled reporting agencies include the Department of Aging, Department of Human Resources, the Department of Health and Mental Hygiene, the Department of Transportation, and the Department of Assessments and Taxation. However, in the event that your agency allocates funds to activities that have been defined as services to the elderly, and is not listed, please include the data in the recommended format with your 2006 budget request.

Outlined below are various activities which are defined as services to the elderly and should be included on the form:

- **Institutional Care**
 - In-Patient Comprehensive Care
 - Long Term Care
 - Chronic Care Facilities
 - State Psychiatric Centers
- **In-Home Services**
 - In-Home Aid Services
 - Social Services to the Aged
 - Home Delivered Meals
 - Personal Care
 - GAP Filling Services

- **Community Based Services**
 - Medicaid Waiver Administration
 - Day Care
 - Congregate Meals
 - Transportation
 - Senior Employment
 - Area Agency Programs
 - Protective Services
- **Assisted Housing Arrangements**
 - Project Home
 - Sheltered Housing
 - Domiciliary Care
- **Screening/Evaluation?Referral**
 - Coordinated Screening Point
 - Statewide Evaluation & Planning Services Program (STEP)
 - Pre-Admission Screening and Residential Review (PASRR)
- **Other Benefit Programs**
 - Circuit Breaker Program
 - Renters' Tax Credit
 - Medicaid Program
 - Pharmacy Assistance
 - Food Stamps
 - Energy Assistance
 - Universal Service Benefit Program
 - Medicare-Part B Reimbursement

Please note that the DBM will update the data, with the respective agencies' assistance, in December to develop the FY 2006 Allowance. If you need additional guidance, contact your assigned budget analyst to determine the best method to meet this reporting requirement.

See sample provided on page 92.

APPENDIX N

MAJOR PUBLICLY FUNDED PROGRAMS FOR THE AGED ADMINISTERED BY THE STATE OF MARYLAND

The figures below represent reasonable estimates of the dollar value of services provided to the elderly. They were not developed by applying statistical measures to gross program costs, and do not include indirect costs associated with the administration of programs. Changes will be necessary as statistical and cost allocation methods improve.

	2003 Estimated	2004 Estimated (a)	2005 Estimated	Percent Over/Under 2004
Institutional Care:				
In-Patient Comprehensive Care	52,699,526	53,705,060	76,323,701	
Long Term Care	655,508,375	696,193,690	711,185,847	
Chronic Care Facilities	20,465,964	19,812,840	20,861,914	
State Psychiatric Centers	21,067,172	20,022,012	20,500,186	
Subtotal	749,741,037	789,733,602	828,871,648	4.96%
In-Home Services:				
In-Home Aid Services	10,164,715	11,523,389	11,103,611	
Social Services to the Aged	6,389,073	7,429,276	7,163,822	
Home Delivered Meals	5,246,897	4,120,172	4,127,446	
Personal Care	10,700,684	11,546,989	13,049,423	
GAP Filling Services	9,741,021	8,484,938	8,673,410	
Subtotal	42,242,390	43,104,764	44,117,712	2.35%
Community Based Services:				
Medicaid Waiver Administration	5,061,120	5,861,775	5,375,705	
Day Care	22,736,865	35,838,235	32,057,553	
Congregate Meals	9,962,763	7,714,743	7,729,291	
Transportation	17,482,288	15,103,193	16,163,023	
Senior Employment	1,383,004	1,383,045	1,383,045	
Area Agency Programs	7,205,807	5,765,359	5,540,257	
Protective Services	4,656,199	8,042,899	7,867,609	
Subtotal	68,488,046	79,709,249	76,116,483	-4.51%
Assisted Housing Arrangements:				
Project Home	853,608	997,772	945,981	
Sheltered Housing	4,521,245	4,043,006	4,032,006	
Domiciliary Care	3,979,979	4,069,050	4,081,560	
Subtotal	9,354,832	9,109,828	9,059,547	-0.55%
Screening/Evaluation/Referral:				
Coordinated Screening Point	983,843	899,647	831,647	
Statewide Evaluation & Planning				
Services Program (STEPS)	4,210,319	3,560,177	4,611,081	
Pre-Admission Screening and				
Residential Review (PASRR)	226,549	274,372	240,610	
Subtotal	5,420,711	4,734,196	5,683,338	20.05%
Other Benefit Programs:				
Circuit Breaker Program and				
Renters' Tax Credit	33,921,290	33,620,000	32,406,000	
Medicaid Program (b)	752,134,179	794,094,381	838,152,813	
Pharmacy Assistance	119,605,379	164,120,688	171,796,287	
Food Stamps	19,308,138	16,634,901	20,008,623	
Energy Assistance	13,950,040	13,056,678	13,419,882	
Universal Service Benefit Program	12,280,316	12,203,836	12,350,751	
Medicare - Part B Reimbursement	86,699,981	87,193,013	103,623,047	
Subtotal	1,037,899,323	1,120,923,497	1,191,757,403	6.32%
Total	1,913,146,340	2,047,315,136	2,155,606,131	5.29%

(a) FY 2004 deficiency appropriations included in FY 2004 estimates.

(b) Nursing Home costs covered by the Medicaid Program included in Long Term Care category under Institutional Care.

Department of Health and Mental Hygiene
 (State Agency or Group)

Community Services Administration
 (Institution or Unit)

Department Summary of Programs
 (Program No. and Title)

CONSOLIDATED AGING BUDGET										
Program/ Subprogram	Program Name	FY 2004 Actual	% of Pgm/ Sub	FY 2005 Appropriation	% of Pgm/ Sub	FY 2006 Request	% of Pgm/ Sub	FY 2006 Allowance		Type of Service
<u>INSTITUTIONAL CARE</u>										
MOO T314	DIVISION OF SUB-PROGRAM	7,111,622	100	3,245,738	100	5,310,623	100			COMPREHENSIVE CARE
		68,888,888		66,666,666		66,666,666				CHRONIC CARE FACILITIES
		7,777,777		7,777,777		7,777,777				STATE PSYCHIATRIC CENTERS
	SUB-TOTAL	83,778,287		77,690,181		79,755,066				
<u>OTHER BENEFIT PROGRAMS</u>										
MOO T314	DIVISION OF SUB-PROGRAM	67,111,622	100	73,245,738	100	85,310,623	100			MEDICARE PART B REIMBURSEMENTS
<u>COMMUNITY BASED SERVICES</u>										
MOO T326	DIVISION OF SUB-PROGRAM	5,557,572	31.2	6,128,081	31.2	5,792,100	31.2			TRANSPORTATION
<u>SCREENING/EVALUATION/REFERRAL</u>										
MOO	DIVISION OF									
T345	SUB-PROGRAM	3,574,790	100.0	3,339,600	100	4,107,115	100			STATEWIDE EVALUATION & SERVICES PROGRAM (STEPS)
<u>IN-HOME SERVICES</u>										
MOO T319	DIVISION OF Elderly Program	1,211,584	10.0	1,287,885	10.0 #	1,248,323	10.0			PERSONAL CARE
	TOTAL	161,233,855		161,691,485		176,213,227				

Reporting of Paygo Capital Projects by Subprogram

Section 28 of the Budget Bill for FY 2005 requires that when multiple paygo projects are budgeted within the same **non-transportation** eight-digit program, the project shall be budgeted in a distinct and separate subprogram. The budget detail for fiscal year 2004 and FY 2005 submitted with the Fiscal Year 2006 budget shall be organized in the same fashion to allow comparison between years. To the extent possible, subprograms for projects spanning multiple years shall be retained to preserve funding history (FY 2002 and prior actuals).

In order to accommodate this requirement, the following definition is provided to identify a paygo project:

Paygo Project – a capital project that is funded by either general funds, special funds, federal funds or a combination of funds. The portion of the project funded through General Obligation Bonds is NOT to be included.

Criteria for Reporting

Agencies will be required to report paygo capital projects within a distinct and separate sub-program within the non-transportation capital program if the following conditions are met:

- More than one paygo capital project is included in the same eight-digit program within the FY 2006 budget (including projects that may be added in the FY 2006 Allowance).
- Funding is provided for two or more capital paygo projects within the same non-transportation capital program in either of the reporting years (FY 2004 actual, FY 2005 appropriation, FY 2006 request, FY 2006 allowance). If a project spans more than one reporting year, the same sub-program should be used for comparison purposes.

Agencies will need to work with their DBM assigned analysts to identify sub-programs for new paygo projects that may be added in the FY 2006 Allowance. The following programs had more than one project thus meeting this reporting requirement in FY 2005 and prior year budgets:

Board of Public Works	D06E0201
	D06E0202
Department of Natural Resources	K00A0510
	K00A0511
	K00A1709
Department of Housing and Community Development	S00A2402
	S00A2508
	S00A2509
Department of Business and Economic Development	T00F0009
Department of Public Safety and Correctional Services	Q00A0105

If you need additional guidance, please contact your assigned budget analyst or:

Mr. Kurt Stolzenbach
DBM Office of Budget Analysis
45 Calvert St. 2nd floor
Annapolis, MD 21401
(410) 260-7416